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PRIVATE LAWS  
OF THE  
STATE OF NORTH CAROLINA,  
PASSED BY THE  
GENERAL ASSEMBLY  
AT THE  
SESSION OF 1866.

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RALEIGH:  
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PRIVATE LAWS  
OF THE  
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CITIES AND TOWNS.

AN ACT TO CHARTER THE CITY OF RALEIGH.

Chap. 1 .

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the inhabitants of the city of Raleigh shall be, and continue as they heretofore have been, a body politic and corporate, and henceforth the corporation shall bear the name and style of "The City of Raleigh," and under such name and style is hereby invested with all property and rights of property, which now belong to the corporation, under any other corporate name or names heretofore used; and by this name may acquire and hold, for the purpose of its government, welfare and improvement, all such estate as may be devised, bequeathed or conveyed to it, not exceeding in value five hundred thousand dollars, and the same may from time to time sell, dispose of and invest, as shall be deemed advisable by the proper authorities of the corporation.

**City limits.** SEC. 2. *Be it further enacted,* That the present corporate limits of the city of Raleigh shall be one-quarter of a mile in every direction around said city as originally laid out and established in seventeen hundred and ninety-two, North, South, East and West, and the boundary line shall run parallel with the old boundary until the line shall intersect at each corner. The city shall be divided into three divisions or wards, denominated Eastern, Middle and Western, each of which shall extend across the city from the Northern to the Southern limits, and shall be bounded as follows: The Middle Ward shall contain all that part of the city which lies between the middle of Wilmington street on the East, and the middle of Salisbury street on the West, and the continuation of said streets to the northern and southern boundary of the city, and all East of the Middle Ward shall be the Eastern Ward, and all West of the Middle Ward shall be the Western Ward.

**Election of officers, when held.** SEC. 3. *Be it further enacted,* That there shall annually on the first Monday of January in each year, be elected a Mayor and nine Commissioners, who shall hold their office until their successors are qualified, the Mayor to be elected by the qualified voters of the whole city, and for the Commissioners, three shall be chosen for the Middle Ward, three for the Eastern and three for the Western, by the voters therein. If, from any cause, such election shall not be held, the Commissioners shall designate some other time, and give ten days notice, by advertisement in a city paper, at which time the election shall be held, as prescribed in the charter.

**Eligibility for office.** SEC. 4. *Be it further enacted,* That no person shall be eligible as Mayor or Commissioner, unless he shall be a native or naturalized white citizen of the United States, shall have attained the age of twenty-one years, and shall have resided within the corporation sixty days next preceding the day of election, and shall on the day of election be possessed of a freehold situate within the city of the

value of one hundred dollars, according to the assessment for taxation, and every Commissioner shall be a resident in the Ward for which he shall be chosen.

SEC. 5. *Be it further enacted,* That for the purpose of electing said officers, the Commissioners shall, at least twenty days before the election, appoint one inspector for each Ward, who shall be a freeholder and a qualified voter, and the inspector shall give ten days notice thereof by public advertisement, and if from any cause such inspectors shall not be appointed, the Governor of the State shall designate inspectors qualified in like manner.

SEC. 6. *Be it further enacted,* That on the day of election the inspectors shall give due attendance at the time and place, shall be judges of the polls, receive the votes and conduct the election in like manner, and during the same hours of the day as electors for members of the General Assembly. The voter shall designate on his ballot the person for whom he votes as Mayor, and the persons for whom he votes as Commissioners, otherwise the votes shall not be counted.

SEC. 9. *Be it further enacted,* That no person shall be entitled to vote for Mayor or Commissioners unless he shall be a native, or naturalized white citizen of the United States, and shall have resided next preceding the day of election six calendar months within the corporation, and ten days within the ward in which he claims to be a voter: *Provided, nevertheless,* That all white persons being such citizens, and citizens also of the State, who shall have been seized in fee-simple of real estate situate within the city for six months immediately preceding the day of election, may vote for Mayor and also may vote for Commissioners of the ward in which such real estate lies.

SEC. 8. *Be it further enacted,* That at the close of the election, the votes shall be counted by the inspectors, and such person voted for as Mayor, having the largest number of votes, shall be declared duly elected Mayor, and such persons voted for as Commissioners, having the largest

Inspectors of elections, how chosen.

Duties of Inspectors of elections.

At elections, who may vote.

A majority to elect.

number of votes, shall be declared duly elected Commissioners of their respective wards; and the Mayor and Commissioners shall be notified of their election by the inspectors.

**Inspectors sworn.** SEC. 9. *Be it further enacted,* That the inspectors, before they proceed to act, shall be sworn by the Mayor, or a justice of the peace, to conduct the election fairly, impartially and according to law, and in case of the absence of any inspector, his place shall be forthwith supplied by the Commissioners.

**In case of tie, how to proceed.** SEC. 10. *Be it further enacted,* That if among the persons voted for as Mayor, there shall be an equal number of votes between any two or more having the largest number, the Commissioners elect shall proceed, within five days after their qualification, to select a Mayor of such persons; and if among the persons voted for as Commissioners there shall be a like tie, the remaining Commissioners, within five days after their qualification, shall select of such, the person or persons to be Commissioners.

**Inspectors duties.** SEC. 11. *Be it further enacted,* That the inspectors shall certify and subscribe the poll lists and return them to the clerk of the board of commissioners, who shall keep them among the archives of the city.

**Oath of office of Mayor.** SEC. 12. *Be it further enacted,* That the Mayor, immediately after the election, and before entering on the duties of his office, shall take the following oath: “I, A. B., do solemnly swear that I will diligently endeavor to perform faithfully and truly according to my best skill, judgment and ability, all the duties of the office of Mayor of the city of Raleigh while I continue therein, and will cause to be executed, as far as my power lies, all the laws, ordinances and regulations made for the government of the city, and in the discharge of my duties I will do equal justice in all cases whatsoever.”

**Oath of office of commissioners.** SEC. 13. *Be it further enacted,* That each Commissioner, before entering upon the duties of his office, shall take, before the Mayor or some justice of the peace, an oath that

he will truly and impartially perform the duties of Commissioner for the city, according to the best of his skill, ability and judgment.

SEC. 14. *Be it further enacted,* That the Mayor and Commissioners shall hold their offices respectively until the next succeeding election, and until their respective successors shall be qualified.

SEC. 15. *Be it further enacted,* That if any person chosen Mayor shall refuse to be qualified, or there is any vacancy in the office after election and qualification, or if the Mayor be absent from the city or unable to discharge the duties of his office, the Commissioners shall choose some qualified person Mayor for the time, or the unexpired portion of the time, or during such absence or disability as the case may be, and on like occasion and in like manner the Commissioners shall choose other Commissioners to supply the place of such as shall refuse to act, or are absent, or unable, and all vacancies which may occur, and such persons only shall be chosen as are heretofore declared to be eligible.

SEC. 16. *Be it further enacted,* That any person elected Mayor or Commissioner, who shall refuse to be qualified and act as such, shall forfeit and pay for the equal use of the city, and of him who will sue therefor, twenty-five dollars.

SEC. 17. *Be it further enacted,* That if the Commissioners shall fail to give notice of elections, or to hold and declare the same in the manner herein prescribed, such of them as shall be in default, shall forfeit and pay for the equal use of the city, and of him who will sue therefor, one hundred dollars.

SEC. 18. *Be it further enacted,* That the Mayor, within the corporate limits, shall have all the powers and authority of a justice of the peace to preserve and keep the peace, and may cause to be arrested and detained, criminals, who fly to the city from other States or counties, and shall cause to be arrested and bound for their appear-

In case mayor  
refuse to qual-  
ify, etc.

Forfeit for  
refusal to  
qualify.

Commission-  
ers to give  
notice of  
elections.

Powers of  
Mayor.

ance at the proper tribunal, to answer for their offences, all persons offending against the laws of the State, or against the laws or ordinances and regulations of the corporation. He shall also have, within the same limits, as a judicial officer, all the powers, jurisdiction and authority of a justice of the peace to issue process, to hear and determine all causes of action which may arise upon the ordinances and regulations of the city, to enforce penalties by issuing execution upon any adjudged violation thereof, and to execute the laws and rules which may be made by the Commissioners: *Provided, nevertheless,* That he shall not have the jurisdiction of cases of any nature or amount other than of such whereof a justice of the peace may take cognizance, unless specially allowed by this act.

Proviso.

*Mayor may issue precepts.* SEC. 19. *Be it further enacted,* That the Mayor may issue his precepts to constables of the city and to such other officers to whom a justice of the peace may direct his precepts.

*Mayor to keep minutes of precepts.*

SEC. 20. *Be it further enacted,* That the Mayor shall keep a faithful minute of the precepts issued by him and of all his judicial proceedings. The judgments rendered by him shall have all the force, virtue and validity of judgments rendered by a single justice of the peace and may be executed and enforced against the parties, in the county of Wake and elsewhere, in the same manner and by the same means as if the same had been rendered by a justice of the peace for the county of Wake.

*Mayors office seal, etc.*

SEC. 21. *Be it further enacted,* That the Mayor shall keep his office in some convenient part of the city designated by the Commissioners. He shall keep the seal of the corporation, and perform such duties as shall from time to time be prescribed; and he shall receive such compensation and fees as may be allowed by this act and the ordinances of the corporation.

*Mayor to preside, etc.*

SEC. 22. *Be it further enacted,* That the Mayor, when present, shall preside at all meetings of the board of Commissioners, and when there is an equal division upon

any question, or in the election of officers by the board, he shall determine the matter by his vote. He shall vote in no other case, and if he shall be absent, the board may appoint one of their number, *pro tempore*, to exercise his duties at the board.

SEC. 23. *Be it further enacted*, That the Commissioners shall form one board, and a majority of them shall be competent to perform all the duties prescribed for the Commissioners, unless otherwise provided. Within five days after their election, they shall convene for the transaction of business, and shall then fix their stated days of meeting for the year, which shall be as often at least as once in every calendar month. The special meetings of the Commissioners may also be held on the call of the Mayor or a majority of the Commissioners, and of every such meeting, when called by the Mayor, all the Commissioners, and when called by a majority of the Commissioners, such as shall not join in the call, shall be notified in writing.

Majority of  
commissioners  
competent.

SEC. 24. *Be it further enacted*, That if any Commissioner shall fail to attend a general meeting of the board of Commissioners, or any special meeting, of which he may have notice as prescribed in said charter, unless prevented by such causes as shall be satisfactory to the board, he shall forfeit and pay for the use of the city the sum of four dollars, and it shall be the duty of the Mayor to enforce such forfeiture.

Failure to  
attend meet-  
ing, penalty.

SEC. 25. *Be it further enacted*, That the Commissioners, when convened, shall have power to make and provide for the execution thereof, such ordinances, by-laws, rules and regulations for the better government of the city as they may deem necessary: *Provided*, The same be allowed by the provisions of this act, and be consistent with the laws of the land.

Commission-  
ers authorized.

SEC. 26. *Be it further enacted*, That among the powers hereby conferred on the board of Commissioners, they may borrow money, shall provide water, provide for

Commission-  
ers, powers of.

repairing and cleansing the streets, regulate the market, take all proper means to prevent and extinguish fires, make regulations to cause the due observance of Sunday, appoint and regulate city watches, suppress and remove nuisances, preserve the health of the city from contagious and infectious diseases, appoint constables to execute such precepts as the Mayor and other persons may lawfully issue to them, to preserve the peace and order and execute the ordinances of the city, and shall appoint and provide for the pay and prescribe the duties of all such other officers as may be deemed necessary.'

*Officers to be appointed, duties of.* SEC. 27. *Be it further enacted,* That the Commissioners, at their first meeting after their election, shall appoint a clerk, a treasurer, a collector of taxes and one or more constables; the constables shall respectively hold their offices for three months, and until the appointment of their successors, subject, however, to be removed at any time, and others appointed in their stead, for misbehavior or neglect in office. Before acting, each of said officers shall be sworn to the faithful discharge of his duty, and shall execute a bond with sufficient security, payable to the city of Raleigh in such sum as the Commissioners may determine.

*Duty of clerk.* SEC. 28. *Be it further enacted,* That the clerk shall keep regular and fair minutes of the proceedings of the board, and preserve all books, papers and articles committed to his care, during his continuance in office, and deliver them to his successor, and generally perform such other duties as may be prescribed by the Commissioners.

*Journals may be inspected.* SEC. 29. *Be it further enacted,* That every person shall be allowed to inspect the journals and papers of the board in the presence of the clerk, on paying to him twenty-five cents for each inspection, under a penalty of two dollars on the clerk for every refusal, to be paid to him who will sue for the same.

*Duties of Treasurer.* SEC. 30. *Be it further enacted,* That the treasurer shall call on all persons who may have in their hands any

money or securities belonging to the city, which ought to be paid or delivered into the treasury, and keep safely the same for the use of the city, to disburse the funds according to such orders as may be duly drawn on him in the manner hereinafter specified; he shall keep in a book, provided for that purpose, a fair and correct account of all moneys received and disbursed by him, and shall submit said account to the Commissioners whenever required to do so; on the expiration of his term of office, he shall deliver to his successor all the moneys, securities and other property entrusted to him for safe keeping, or otherwise, and during his continuance therein he shall faithfully perform all duties lawfully imposed on him as city treasurer.

SEC. 31. *Be it further enacted,* That all orders drawn on the treasurer shall be signed by the Mayor, and countersigned by the Clerk, and state the purposes for which the money is applied, and the treasurer shall specify said purposes in his account, and also the sources whence are derived the money received by him.

SEC. 32. *Be it further enacted,* That the Commissioners shall cause to be made out annually a fair transcript of their receipts and disbursements on account of the city for the general inspection of the citizens, and cause the same to be posted before the court house ten days before the day of the annual election of Commissioners, and publish an abstract of the same in a city newspaper, and the Commissioners failing to comply with the duties prescribed in this section, shall forfeit and pay for the use of the city, and him who will sue therefor, one hundred dollars.

SEC. 33. *Be it further enacted,* That it shall be the duty of the constable to see that the laws, ordinances and the orders of the Commissioners are enforced, and to report all breaches thereof to the Mayor, to preserve the peace of the city by suppressing disturbances and apprehending offenders, and for that purpose he shall have all the powers

Duty of Mayor

Transcript of  
receipts to be  
published.

Duties of  
constables.

and authority vested in sheriffs and county constables, he shall execute all precepts lawfully directed to him by the Mayor or others, and in the execution thereof, shall have the same powers which the sheriffs and constables of the county have, and he shall have the same fees on all process and precepts executed or returned by him which may be allowed to the constables of the county on like process and precepts, and also such other compensation as the Commissioners may allow.

*Constables, powers, fees, etc.* SEC. 34. *Be it further enacted,* That the constables shall have the same powers and be bound by the same rules in this respect as constables of the county of Wake, to apprehend all offenders against the State within the limits of the city, and to carry them before the Mayor or some justice of the peace, and for such duty he shall have the same fees as constables of said county, to be paid by the party offending, if found guilty, otherwise by the city.

*Night watch, duties of.* SEC. 35. *Be it further enacted,* That the Commissioners shall provide a patrol or night watch for the city, and prescribe the duties and powers of the several officers, members and classes thereof, and shall pay such patrol or watch, or may class the inhabitants into such patrol or watch.

*Patrol, how formed.* SEC. 36. *Be it further enacted,* That the inhabitants, when classed into a watch, shall (each one either in person or by a good substitute) serve in turn when ordered out by the Mayor, or other persons appointed by the Mayor, as commandants of the watch.

*Forfeiture for refusal.* SEC. 37. *Be it further enacted,* That any such person being of the watch or patrol, and failing to serve and faithfully to discharge his duty, shall forfeit and pay to the city for each default, if an officer of the watch, two dollars, and if not, one dollar.

*Duty of jailor.* SEC. 38. *Be it further enacted,* That the sheriff or jailor of the county of Wake is hereby required, without a writ of habeas corpus, to receive into the jail of the county, as his prisoner, any person taken up in the night by the watch

or constables, and to keep such person safely until the morning, when the offender shall be brought before the Mayor or some magistrate, resident in the city, and be lawfully dealt with, and for such services the jailor shall be entitled to such fees as he is in other like cases.

SEC. 39. *Be it further enacted,* That the Commissioners may appoint four auctioneers, including those authorized by the Revised Code, and every person appointed auctioneer for the city shall enter into a book a daily account of all his sales; wherein shall appear as well the items sold as the aggregate of sales, cast up at least once a week, and such accounts shall be open to the inspection of the Commissioners, or any person authorized by them to make inspection.

SEC. 40. *Be it further enacted,* That at the time required of auctioneers to render to the clerks of the county courts their account of money received in auction sales liable to tax, the auctioneer shall render to the clerk of the city an abstract showing monthly the gross amount of such sales up to the time of rendering the account, which abstract shall be laid before the Commissioners.

SEC. 41. *Be it further enacted,* That every auctioneer shall be entitled to two and a half per cent, on the amount of sales, unless otherwise agreed between him and the owner of the goods sold.

SEC. 42. *Be it further enacted,* That if any auctioneer, for the city, shall violate any of the provisions of chapter ten, of the Revised Code, entitled "auctions and auctioneers," or any of the duties herein prescribed, he shall forfeit and pay for the equal use of the city, and him who will sue therefor, one hundred dollars.

SEC. 43. *Be it further enacted,* That if any one shall presume to act as auctioneer in the city, without being duly authorized to do so, he shall be deemed guilty of a misdemeanor.

SEC. 44. *Be it further enacted,* That in order to raise a fund for the expenses incident to the proper government

Auctioneers,  
duty of,

To render ac-  
count of sales.

Commissions  
of,

Forfeiture for  
violation.

of the city and other expenses which they may be authorized by law to pay, the Commissioners may annually levy and collect the following taxes, namely :

**On real estate.** (1.) On real estate, situate within the city, a tax not exceeding one dollar and fifty cents on every hundred dollars value.

**Poll tax.** (2.) On all taxable polls a tax not exceeding three dollars a poll, who may be resident in the city on the first day of April of each year, or may have been so resident within sixty days next preceding that day.

**On merchandise.** (3.) On every hundred dollars value of goods, wares and merchandize, purchased for resale by any merchant, trading in the city, within one year next preceding the first day of April of the year in which the same is listed, a tax of twenty-five cents, and on the value of spirituous liquors, wines and cordial and fermented or malt liquors, purchased for resale within said time by any dealer trading in the city, a tax not exceeding five per cent.

**On pleasure vehicles.** (4.) Upon every sulky, gig, buggy, barouche, carriage, or other vehicles used in the city, for the carriage of persons, except stage-coaches for the transportation of the mail, of which the person using may have been in possession on the first day of April of that year, when the value of such vehicle shall be between one hundred and two hundred dollars, a tax not exceeding one dollar, and when of the value between one hundred and two hundred dollars a tax not exceeding one dollar and fifty cents, and when to the value of three hundred dollars and upwards a tax not exceeding two dollars.

**On wagons and drays.** (5.) On all drays, omnibuses, express wagons and other wheeled vehicles, used to carry persons or other things for hire, a tax not exceeding twenty-five dollars, and such vehicles shall be exempt from the *ad valorem* tax.

**On dogs.** (6.) Upon all dogs kept in the city, and which may be so kept on the first day of April, a tax not exceeding five dollars: *Provided, however,* That a discrimination, within

the limit, may be made on the different sexes and species of dog.

(7.) Upon all swine and goats, not prohibited by the <sup>on</sup> hogs and Commissioners to remain in the city, a tax not exceeding <sup>goats.</sup> twenty-five cents a head.

(8.) Upon all encroachments on the streets by porches <sup>Porches and</sup> and piazzas, allowed by the Commissioners, a tax not <sup>piazzas.</sup> exceeding one dollar per square foot.

SEC. 45. *Be it further enacted,* That the citizens of <sup>Property</sup> <sub>where listed.</sub> Raleigh and others liable to be taxed, on account of any of the foregoing subjects, shall on the first day of April or within five days thereafter, render to the Mayor on oath a list of their property and subjects for which they may be liable to be taxed, and if any person shall fail to render such list, he shall pay double the tax assessed on any subject for which he is liable to be taxed.

SEC. 46. *Be it further enacted,* That within one week <sup>Assessors appointed, duties of,</sup> after receiving the tax list, the Mayor shall return the same to the Commissioners, who shall forthwith appoint three respectable freeholders, one from each ward of the city, not of their body, as assessors, who being duly sworn before the Mayor to do equal and impartial justice to all in the discharge of the duties, shall assess their cash value of the taxable real estate, with its improvements, lying within the corporate limits of the city, and they shall make a list thereof, together with the names of the owners thereof, previous to laying the tax, and return it to the Commissioners on or before the first day of May next ensuing; and the value of real estate of the assessors shall be assessed by the Commissioners.

SEC. 47. *Be it further enacted,* That as soon as the <sup>Commissioners for collecting taxes.</sup> assessors shall have made their return, the board shall proceed to lay the taxes on such subjects of taxation as they may choose, and shall place the tax list in the hands of the collector for collection, who shall complete the same on or before the first day of August next ensuing, and shall pay the moneys as they are collected, to the

treasurer, and the collector, for his compensation, shall receive such commission on the amount collected, not to exceed five per cent., as the Commissioners may prescribe.

Forfeiture for failure to pay tax. SEC. 48. *Be it further enacted,* That if any person liable to taxes on subjects directed to be listed, shall fail to pay them within the time prescribed for collection, the collector shall proceed forthwith to collect the same by distress and sale, after public advertisement, for the space of ten days in some newspaper published in the city, if the property be personalty, and twenty days if the property be realty.

Unpaid land tax, how collected. SEC. 49. *Be it further enacted,* That when the tax due on any lot or other land (which is hereby declared to be a lien on the same) shall remain unpaid on the first day of August, and there is no other visible estate but such lot or land of the person, in whose name it is listed liable to distress and sale, known to the collector, he shall report the facts to the Commissioners together with a particular description of the real estate, and thereupon the Commissioners shall direct the same to be sold upon the premises by the collector, after advertising for twenty days in some newspaper published in the city, which the collector shall do; and the collector shall divide the said land into as many parts as may be convenient, (for which purpose he is authorized to employ a surveyor) and shall sell as many thereof as may be required to pay said taxes and all expenses attendant thereon. If the same cannot be conveniently divided, the collector shall sell the whole, and if no person will pay the whole of the taxes and expenses for the whole of the land, the same shall be struck off to the city, and if not redeemed as hereinafter provided, shall belong to the said city in fee.

Collector to make return. SEC. 50. *Be it further enacted,* That the collector shall return an account of his proceedings to the Commissioners, specifying the portions into which the land was divided, and the purchaser or purchasers thereof, and the prices of each, which shall be entered on the books of the proceed-

ings of the Commissioners, and if there shall be a surplus, after paying said taxes, the same shall be paid into the city treasury subject to the demands of the owner.

SEC. 51. *Be it further enacted,* That the owner of any land sold for taxes, how re-deemed. land sold under the provisions of said charter, his heirs, executors and administrators, or any person acting for them, may redeem the same within one year after the sale, by paying to the purchaser the sum by him paid and twenty-five per cent. on the amount of taxes and expenses, and the treasurer shall refund to him, without interest, the proceeds less double the amount of taxes.

SEC. 52. *Be it further enacted,* That if the real estate sold as aforesaid shall not be redeemed within the time specified, the corporation shall convey the same in fee to the purchaser or his assigns, and the recitals in such conveyances, or in any other conveyance of land, sold for taxes due the city, that the taxes were due, or of any other matter required to be true or done before the sale might be made, shall be *prima facie* evidence that the same was true and done.

SEC. 53. *Be it further enacted,* That the real estate of infants, or persons *non compos mentis*, shall not be sold for tax, and when the same shall be owned by such, in common with other persons free of such disability, the sale shall be made according to section ninety-two of chapter ninety-nine of the Revised Code.

SEC. 54. *Be it further enacted,* That in addition to the subjects listed for taxation, the Commissioners may levy a tax on the following subjects, the amount of which tax, when fixed, shall be collected by the city constable instantly; and if the same be not paid on demand, the same may be recovered by suit on the articles upon which the tax is imposed, or any other property of the owner may be forthwith distrained and sold to satisfy the same, namely:

(1.) Upon all itinerant merchants or pedlers, vending or offering to vend in the city, a tax of twenty dollars a <sup>Itinerant mer-  
chants, etc.</sup>

year, except such only as sell books, charts or maps, and such as sell only goods, wares and merchandize and other productions of the growth or manufacture of this State.

**Billiard T'bles  
etc.** (2.) Upon every billiard table or bowling alley or other game allowed by law, and every victualling house or restaurant, established, used or kept in the city, a tax not exceeding fifty dollars a year.

**Retailers of  
Liquors.** (3.) Upon every permission by the board of Commissioners to retail spirituous liquors within the city or within one mile thereof, a tax not exceeding five hundred dollars, and on every retailer of fermented and malt liquors within the city or one mile thereof, not exceeding one hundred dollars.

**Circuses.** (4.) Upon every company of circus riders, who shall exhibit within the city or within one mile thereof, a tax not exceeding twenty-five dollars for each separate exhibition; the tax to be paid before the exhibition, and if not, to be double.

**Concerts and  
exhibitions.** (5.) Upon every person or company exhibiting in the city, or in one mile thereof, stage or theatrical plays, sleight of hand performances, rope dancing, tumbling, wire dancing or menageries, a tax not exceeding twenty dollars for every twelve hours allowed for exhibiting; the tax to be paid before exhibiting, or the same to be doubled.

**Shows.** (6.) Upon every exhibition for reward or artificial curiosities, (models of useful inventions excepted) in the city, or within one mile thereof, a tax not to exceed twenty dollars, to be paid before exhibition, or the same shall be double.

**Travelling mu-  
sicians.** (7.) Upon each show or exhibition of any other kind, and on each concert for reward, and on every traveling musician, a tax not exceeding fifty dollars, to be paid before exhibition, or otherwise to be double.

**Hogs and  
goats.** (8.) Upon every goat or hog, running at large in the city, there may be levied a tax not exceeding three dollars, and every such goat or hog may be seized and impounded, and if the owner, on being notified, will not pay the tax,

the animal shall be sold therefor at such place as the Commissioners may designate after three days notice at the Court House.

(9.) Upon every horse, male or bull, going at large, a <sup>Horses and</sup> cattle. tax not exceeding five dollars.

(10.) Upon every dog which may be brought into the Dogs. city after the first day of April, to be kept therein, a tax not exceeding three dollars for the permission to keep such dog in the city, which permission shall not extend further than the last day of March next ensuing. *Provided, nevertheless,* That no property or subjects of <sup>Proviso.</sup> taxation, which are specially exempt from taxation, shall be taxed by the city.

SEC. 55. *Be it further enacted,* That all moneys arising <sup>Public moneys  
how disposed  
of.</sup> from taxes, donations or other sources, shall be paid to the treasurer, and no appropriation thereof shall be made but by a board constituted of a majority of all the Commissioners.

SEC. 56. *Be it further enacted,* That the Commissioners <sup>Duty of Commissioners.</sup> shall cause to be kept clean and in good repair, the streets, sidewalks and alleys. They may establish the width and ascertain the location of those already provided, and lay out and open others, and may reduce the width of all of them; they may also establish and regulate the public grounds and protect the shade trees of the city.

SEC. 57. *Be it further enacted,* That when any land or right of way shall be required by said city of Raleigh for the purpose of opening new streets or for other objects allowed by its charter, and for want of agreement as to the value thereof, the same cannot be purchased from the owner or owners, the same may be taken at a valuation to be made by five freeholders of the city, to be chosen by the Commissioners; and in making said valuation, ~~said~~ freeholders, after being duly sworn by the Mayor or a justice of the peace of the county, or clerk of a court of record, shall take into consideration the loss or damage which may accrue to the owner or owners in consequence

of the land or right of way being surrendered, and also any special benefit or advantage such owner may receive from the opening of such street, or other improvement, and shall state the value and amount of each, and the excess of loss or damage over and above the advantage shall form the measure of valuation of said land or right of way; *Provided, nevertheless,* That if any person, on whose land the said street may pass, or improvement be located, or the Commissioners be dissatisfied with the valuation then made, thus and in that event, either party may have an appeal to the next county or superior court of Wake county, to be held thereafter; and the said free-holders shall return to the court, to which the appeal may be taken, their valuation, with the proceedings thereon; and the land so valued by the freeholders, shall vest in the city so long as it may be used for the purpose of the same, as soon as the valuation may be paid or lodged in the hands of the clerk of the county court (in case of its refusal by the owner of the land, or if the owner is a non-resident of Wake county); *Provided, however,* That such appeal shall not hinder or delay the Commissioners opening such street or erecting such improvement; *And, provided, further,* That in case of the discontinuance of the use of the land and its *reverter* to the owner, the city shall have the right to remove any improvement under its authority erected.

*Powers of commissioners.*

*Proviso.*

SEC. 58. *Be it further enacted,* That the Commissioners may grant the privilege of erecting porches or piazzas in front of any dwelling-house already built on the line of any public streets; provided such porch or piazza, including the steps thereof, shall not extend more than six feet into the street; *And, provided, also,* That no bar or impediment be erected under or upon the same, which may impede the air or view, and every such encroachment shall be measured and entered on their journals, with the number of square feet which it embraces.

*Cellars.*

SEC. 59. *Be it further enacted,* That no cellar shall be

built under any side-walk in the city, or entrance established on the side-walk to any cellar whereby the free passage of persons may be delayed, hindered or interrupted, and every offender herein shall forfeit and pay to the city twenty-five dollars for every day the same may remain.

SEC. 60. *Be it further enacted*, That every owner of a lot ~~sidewalks~~. or person having as great an interest therein as a lease for three years, which shall front any street on which a side-walk has been established, shall improve in such manner as the Commissioners may direct such side-walk as far as it may extend along such lot, and on failure to do so within ten days after notice to said owner, or if he be a non-resident of the county of Wake, to his agent; or if such non-resident have no agent in said county, then after advertisement for ten days on such lot, at the Court House door, calling on the owner to make such repairs, the Commissioners may cause the same to be repaired, either with bricks, stone or gravel, at their discretion, and the expense shall be paid by the person in default, and shall be collected in like manner as taxes due the city by distress or otherwise; said expense shall be a lien upon said lot, and if not paid within six months after the completion of repairs, such lot may be sold, or enough of the same, to pay such expense and costs, under the same rules, regulations and restrictions, rights of redemptions and savings, as are prescribed in said charter for the sale of lands for unpaid taxes; *Provided*, That if the owner or his agent shall avow his intention not to make such improvement, the Commissioners may proceed with such repairs forthwith without any notice.

SEC. 61. *Be it further enacted*, That no Mayor or Commissioner shall, directly or indirectly, become a contractor for work to be done for the city; and any person herein offending shall forfeit and pay to the city one hundred dollars, and moreover, be deemed guilty of a misdemeanor.

SEC. 62. *Be it further enacted*, That the Commissioners ~~Nuisances~~.

may require and compel the abatement and removal of all nuisances within the city at the expense of the person causing the same, or the owner or tenant of the ground whereon the same may be; they may also prevent the establishment, within the city, and may regulate the same, if allowed to be established, of any slaughter house or place, or the exercise within the city of any dangerous, offensive or unhealthy trade, business or employment.

Powers of Commissioners.

SEC. 63. *Be it further enacted,* That the Commissioners shall have power to prevent dogs, horses cattle and all other brutes from running at large in the city.

Penalty for fast riding etc

SEC. 64. *Be it further enacted,* That they may prohibit and prevent, by penalties, the riding or driving of horses or other animals at a speed greater than six miles per hour, within the city ; and also the firing of guns, pistols, crackers, gun-powder or other explosive, combustible or dangerous materials in the streets, public grounds, or elsewhere within the city.

Market regulations.

SEC. 65. *Be it further enacted,* That the Commissioners may establish and regulate the markets and prescribe what time and place, within the corporation, marketable articles shall be sold, in what manner, whether by weight or measure, may be sold grain, meal, flour, (if not packed in barrels) fodder, hay, or oats in straw ; may create scales to weigh the same ; appoint a weigh-master and fix his fees, and direct by whom they shall be paid, appoint a keeper of the market, prescribe his duties and fees, and shall also have power to prevent forstalling and regrating.

Buildings.

SEC. 66. *Be it further enacted,* That they may establish all public buildings necessary and proper for the city, and prevent the erection or establishment of wooden buildings in any part of the city, where they may increase the danger of fire.

Graveyards.

SEC. 67. *Be it further enacted,* That they may provide grave-yards in or near the city, and regulate the same, may appoint and pay a keeper and compel the keeping

and returning bills of mortality, and they may prohibit interments within the city.

SEC. 68. *Be it further enacted*, That they may provide <sup>Fire companies.</sup> for the establishment, organization, equipment and government of fire companies; and in all cases of fire, a majority of such of the Commissioners as shall be present, may, if they deem it necessary to stop the progress of the fire, cause any house to be blown up or pulled down, for which they shall not be responsible to any one in damages.

SEC. 69. *Be it further enacted*, That they may take such <sup>Contagious diseases.</sup> measures, as they deem effectual, to prevent the entrance into the city, or the spreading therein, of any contagious or infectious disease, may stop, detain and examine for that purpose every person coming from places believed to be infected with such diseases, may establish and regulate hospitals within the city, or within three miles thereof, may cause any person in the city, suspected to be infected with such disease, and whose stay may endanger its health, to be removed to the hospital, may remove from the city or destroy any furniture or other articles which shall be suspected of being tainted, or infected with contagious or infectious disease, or of which there shall be reasonable cause to apprehend that they may pass into such a state as to generate or propagate disease, may abate by any reasonable means all nuisances which may be injurious to the public health.

SEC. 70. *Be it further enacted*, That in case any person <sup>Expenses of removal.</sup> shall be removed to the hospital, the corporation may recover, before the Mayor or any justice of the peace, of said person, the expense of his removal, support, nursing and medical attendance, and burial expenses, also, in case of death.

SEC. 71. *Be it further enacted*, That if any person shall attempt, by force or by threat of violence, to prevent the removal to the hospital of any person ordered to be conveyed thither, the person so offending, shall forfeit and <sup>Penalty for resisting removal of,</sup>

pay to the city one hundred dollars, and moreover be deemed guilty of a misdemeanor.

Retailers of  
liquors.

SEC. 72. *Be it further enacted*, That it shall not be lawful for the county court of Wake to grant any license to retail spirituous liquors, within the limits of the city or within one mile thereof, without permission first obtained from the board of Commissioners in being at the time of application to court, and if any license shall be granted without permission in writing attested by the clerk of the board and exhibited to the court and filed with the clerk of the county court, the same shall be utterly void, and the person obtaining such license shall be liable to indictment, as in other cases of retailing without a license, and for any offence of retailing shall moreover forfeit and pay to the city the sum of twenty dollars.

Penalties, how  
recovered.

SEC. 73. *Be it further enacted*, That all penalties incurred by any minor for the breach of any of the provisions of this act or any ordinances passed in pursuance thereof, shall be recovered from the parent, guardian or master (if the minor be an apprentice) of such minor.

SEC. 74. *Be it further enacted*, That all penalties imposed by law, relating to the city or by this act, by any ordinance of the city, unless otherwise provided, shall be recoverable in the name of the city of Raleigh, before the Mayor, or any tribunal having jurisdiction thereof.

Powers of  
Commission-  
ers limited.

SEC. 75. *Be it further enacted*, That the Commissioners shall not have power to impose, for any offence, a larger penalty than one hundred dollars, unless the same be expressly authorized, and from any judgment of the Mayor for any penalty which is imposed or allowed to be imposed by this act, or for other cause of action herein allowed, the party dissatisfied may appeal in like manner and under the same rules and regulations as are prescribed for appeals from the judgment of a justice of the peace.

Mayor's fees.

SEC. 76. *Be it further enacted*, That the Mayor, for any warrant issued by him for the recovery of any penalty or

for other causes of action, fifty cents ; for any judgment rendered thereon, one dollar, to be taxed among the costs for every warrant issued by him as mayor to apprehend an offender against the criminal law of the State, under which he may be arrested and recognized to appear before a court of record, one dollar, to be taxed, on submission or conviction of the offender, among other costs ; for every warrant to arrest individuals who may have fled from other States or counties, two dollars, to be paid on removal of offender by such as may carry him away ; for use of the city seal for other than city purposes, one dollar ; for every certificate for other than city purposes, fifty cents.

SEC. 77. *Be it further enacted,* That this act shall not go into effect until it has been ratified by the people of Raleigh, at an election to be held for that purpose. And the Mayor and Commissioners of the city shall designate a day within two months after the ratification of this act, for an election to be held for its ratification or rejection, and twenty days public notice of such election shall be given in one or more of the daily papers of the city, and all persons now entitled to vote for mayor and commissioners of the city of Raleigh, shall be entitled to vote at said election under the same rules and regulations as are now in force respecting elections in the city of Raleigh. And the Mayor shall cause two sets of tickets to be printed, upon one set shall be printed the word "accepted," and upon the other set shall be printed the word "rejected," and a supply of both kinds of tickets shall be kept at the place of election from the opening to the closing of the election. And if a majority of the votes cast at said election are for accepting this charter, then it shall be proclaimed by the mayor within five days thereafter that it is the law of the city ; and if a majority of the votes cast be for rejecting this charter, then it shall not be in force.

SEC. 78. *Be it further enacted,* That from and after the acceptance of this act, the same shall thenceforth be Conflicting laws repealed.

Act to go into effect when ratified.

Election, how conducted.

**Proviso** the charter of the city of Raleigh, and all laws now constituting the charter of the city and effecting the government thereof in the grants heretofore made of its corporate franchise and power, and all laws of a public and general nature, inconsistent with or coming in the per-  
view of this act. are hereby repealed, so far only, howev-  
er, as they may effect the city: *Provided, however,* That such repeal shall not annul any ordinance, by-law, or rule of the corporation, unless the same be inconsistent with this act, nor shall such repeal affect any act done, or any right accruing, or accrued and established, or any suit had or commenced in any case, before the time when such appeal shall take effect; neither shall right, estate, duty or obligation possessed by or due to the corporation by its present name, from any corporation or person what-  
ever, be lost, affected or impaired; but the same remain in full force and be passed, enforced and enjoyed in the name, and for the use of the corporation, by the name of “The city of Raleigh.” Nor shall any right, duty, obli-  
gation or liability whatever, accrued or owing to the State or to any corporation or person, by such repeal, be lost, affected or impaired, but the same shall remain in full force, and may be possessed, enforced and enjoyed by the State, and such corporation or person against the cor-  
poration by this act styled the city of Raleigh.

**Offences, etc., not affected by** SEC. 79. *Be it further enacted*, That no offence committed and no penalties or forfeitures incurred under any of the acts, or ordinances hereby repealed, and before the time when such repeal shall take effect, shall be affected by the repeal, except that when any punishment, penalty or for-  
feiture shall have been mitigated by the provisions of this act, such provisions may be extended and applied to any judgment to be pronounced after the repeal.

**Pending suits, not affected by** SEC. 80. *Be it further enacted*, That no suit or prosecu-  
tion, pending at the time of the repeal for any offence committed, or for the recovery of any penalty or forfeiture incurred, under any of the acts or ordinances hereby repealed, shall be affected by such repeal.

SEC. 81. *Be it further enacted*, That no law heretofore repealed shall be revived by the repeal of any act repealing such law.

*And, provided, lastly,* That all persons who, at the time when the said repeal shall take effect, shall hold any office under any of the acts hereby repealed, shall continue to hold the same according to the tenure thereof, except those offices which may have been abolished, and those as to which a different provision shall have been made by this act.

SEC. 82. *Be it further enacted*, That the city of Raleigh <sup>Concerning certain officers</sup> may convey lands and all other property, which is transferable by deed of bargain and sale, or other proper deed sealed with the common seal, signed by the Mayor and two members of the corporation, and attested by a witness.

SEC. 83. *Be it further enacted*, That all laws and clauses of laws coming in conflict with this act be and the same are hereby repealed.

SEC. 85. *And be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 10th day of March, A. D., 1866]

AN ACT TO INCORPORATE THE INHABITANTS OF THE TOWN *Chap. 2.*  
OF WILMINGTON.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the inhabitants of the town of Wilmington, in the county of New Hanover, shall be a body corporate and politic; and henceforth said corporation shall be known by the name and style of "The City of Wilmington," and under such name and style is hereby invested with all the property, and rights of property, which now belong to the corporation known by the name of "The Commissioners of the Town of Wilmington," or which belong to said town of Wilmington,

under any other corporate name or names heretofore used or known ; and by said corporate name of the City of Wilmington, may acquire and hold for the purpose of the government, welfare, improvement or convenience of said city and its inhabitants, all such estate or effects as may be devised, bequeathed or conveyed to it, and may, from time to time, sell, dispose of, or invest the same as shall be deemed advisable by the proper authorities of said corporation.

City divided  
into wards.

SEC. 2. *Be it further enacted*, That the city shall be divided into four divisions or wards, denominated first, second, third and fourth wards respectively, which shall be severally bounded, as follows: the first shall contain and include all that part of the city which is north of the middle of Market street, and east of the middle of Third street; the second, all that part of the city which is north of the middle of Market street, and west of the Middle of Third street; the third, all that part of the city which is south of the middle of Market street, and west of the middle of Third street; and the fourth, all that part of the city which is south of the middle of Market street, and east of the middle of Third street.

Mayor and al-  
dermen, eligi-  
bility, etc.

SEC. 3. *Be it further enacted*, That the corporate powers and authority granted to said city shall be vested in and exercised by a mayor and eight aldermen. No person shall be eligible as mayor or alderman unless he shall be a native or naturalized citizen of the United States, shall have attained the age of twenty-five years, shall have resided within the corporate limits of said city for one year next preceding the day of election, and shall be, on the day of election and have been for six months prior to that day, possessed in his own right of a freehold, situate within the city, of the value of one thousand dollars, according to the assessment for taxation; and every alderman shall be, on the day of election, and have been for six months before that day, a resident in the ward for which he shall be elected such alderman.

SEC. 4. *Be it further enacted,* That no person shall be <sup>Voters, qualifi-</sup>  
entitled to vote for mayor or alderman unless he shall be  
qualified and entitled to vote for members of the General  
Assembly of this State, and shall have resided for six  
months next preceding the day of election, within the  
corporate limits of said city, nor shall any person be  
entitled to vote for aldermen, of any particular ward,  
unless he shall have resided in such ward for thirty days,  
next before the day of election: *Provided, nevertheless,* <sup>Proviso.</sup>  
That all persons entitled to vote for members of the  
General Assembly of this State, who shall have been  
seized in fee simple of real estate situate within the city,  
for six months next preceding the day of election, of the  
value of two thousand dollars, as assessed for taxation,  
may vote for mayor and for aldermen of the ward in which  
such real estate lies.

SEC. 5 *Be it further enacted,* That the mayor shall be <sup>Mayor and al-</sup>  
elected by the qualified voters of the whole city, and two <sup>dermen, how</sup>  
of the eight aldermen shall be elected for each of the four  
wards by the qualified voters in such wards respectively.  
For the purpose of electing said officers, the board of al-  
dermen shall, at least twenty days before the day of elec-  
tion, appoint one inspector from each ward, who shall be  
a freeholder and qualified voter in the ward for which he  
is so appointed, and shall have no official connection with  
the administration or execution of the laws or ordinances  
of said city; and said board shall give not less than ten  
day's notice of such appointment, and of the time and  
place of election by public advertisement in one or more  
of the newspapers published daily in the city. On the  
day of election, the inspectors shall give due attendance  
at the time and place, shall be judges of the polls, receive  
the votes, conduct the election in like manner and during  
the same hours of the day as elections for members of  
the General Assembly. There shall be provided by the  
city, for the use of the inspectors in holding such elections,  
five boxes or one suitable box with five separate compart-

ments, in one of which boxes or compartments shall be deposited the votes given for mayor ; in one, the votes for aldermen of the first ward ; in one, the votes for aldermen of the second ward ; in one, the votes for aldermen of the third ward, and in the remaining one the votes given for aldermen of the fourth ward. The votes shall be given by ballot, and, at the close of the election, the inspectors shall count the votes in the box appropriated to the votes for mayor, and the person having the largest number shall be declared duly elected mayor ; and, in like manner, they shall count the votes in the several boxes appropriated to the votes for aldermen in the several wards, and the person or persons having the largest number of votes in the respective boxes for the several wards, shall be declared duly elected aldermen of their respective wards ; and it shall be the duty of the inspectors to notify the mayor and aldermen of their election. The inspectors, before they proceed to act, shall be sworn by a justice of the peace to conduct the election fairly, impartially, and according to law ; and, in the absence of any inspector, his place shall forthwith be supplied by the board of aldermen. If, among the persons voted for as mayor, there shall be an equal number of votes given to any two or more having the largest number, the board of aldermen elect shall, within five days after their qualification, select a mayor of such persons ; and, if among the persons voted for as aldermen, there shall be a like tie, the remaining aldermen, within five days after their qualification, shall, of such persons, select the person or persons to be aldermen. The inspectors shall certify and subscribe the poll lists and return them to the clerk of the board of aldermen for preservation among the archives of the city.

Elections,  
when to be  
held.

SEC. 6. *Be it further enacted*, That the election for mayor and aldermen shall be held annually on the Thursday after the third Monday in December, and the mayor shall hold his office for one year from the first Monday in

January next succeeding his election and until his successor shall be qualified. At the election to be held at the time aforesaid in the year eighteen hundred and sixty-six, and annually thereafter, there shall be elected one aldermen from each of the several wards, who shall hold his office for two years from the first Monday in January next succeeding his election and until his successor shall be qualified. If any person elected mayor shall refuse to qualify, or there is any vacancy in the office after election and qualification, the board of aldermen shall choose some qualified person as mayor for the term or unexpired portion of the term, as the case may be; and, in like manner, the board of aldermen shall choose other aldermen to supply the place of such as shall refuse to act, and to fill all vacancies which may occur; and such persons only shall be chosen as are heretofore declared to be eligible.

Refusals to serve, resignations, &c., how supplied.

Any person elected as mayor or alderman, who shall refuse to be qualified, or refuse to act as such, shall forfeit and pay for the equal use of the city and of him who will sue therefor, the sum of one hundred dollars. If the aldermen shall fail to appoint inspectors of election, or fail to give notice of such appointment, and of the time and place of election, as required, or if any inspector shall fail to hold such election, and declare and certify the same in the manner prescribed, any alderman or inspector so in default, shall forfeit and pay for the equal use of the city and of him who will sue for the same, the sum of two hundred dollars.

Forfeiture for refusal to act.

Sec. 7. *Be it further enacted,* That the mayor shall attend at his office at such hours as the board of aldermen shall designate; he shall keep the seal of the corporation, shall perform such duties as are incident or attached to his office by virtue of any law or ordinance of said city, and such other duties as, from time to time, shall be prescribed by the board of aldermen; and he shall receive such compensation, not exceeding two thousand dollars per annum, as said board shall allow.

Duties of Mayor.

Compensation.

1866.—CHAPTER 2.

The mayor, when present, shall preside at all meetings of the board of aldermen, and, when there is an equal division upon any question, or in the election of officers by the board, he shall determine the matter by his vote; he shall vote in no other case, and, if he shall be absent, the *Mayor pro tem.* board shall appoint one of their number *pro tempore* to exercise his duties at the board. In case of the sickness of the mayor, or his absence from the city, the board of aldermen shall appoint one of their number to act as mayor during such sickness or absence of the mayor elect.

*Powers of al-* SEC. 8. *Be it further enacted,* That the aldermen shall *dermen.* form one board, and a majority of them shall be competent to perform all the duties prescribed, and have all the powers granted to the aldermen as a board, unless otherwise provided. On the first Monday of January next succeeding any election, they shall convene for the transaction of business, when the mayor elect, before some justice of the peace, before entering upon the duties of his office, shall take and subscribe, on the minutes of the cor-

*Oath of office  
of Mayor.* poration, the following oath: "I, A. B., do solemnly swear that I will diligently endeavor to perform faithfully and truly, according to my best skill, judgment and ability, all the duties of the office of mayor of the city of Wilmington, while I continue therein, and will cause to be executed as far as my power extends, all the laws, ordinances and regulations made for the government of the city; and in the discharge of my duties I will do equal justice in all cases whatsoever." Each alderman before entering upon the duties of his office shall, before some justice of the peace, take and subscribe as aforesaid, an

*Aldermen's  
oath of office.* oath that he will truly and impartially perform the duties of alderman of the city according to the best of his ability and judgment. If, for any cause, the aldermen shall not convene on the day aforesaid, they shall convene as soon thereafter as may be practicable, and take and subscribe the oath aforesaid. At their first meeting as aforesaid, they shall fix their regular stated days of

meeting for the year, which shall be as often at least as once in every month, and special meetings shall be held on the call of the mayor or any three of the aldermen, and of every such meeting when called by the mayor or any three aldermen, the aldermen shall be notified in writing; and if any alderman shall fail to attend a regular stated meeting, or any called meeting, of which he shall have notice as aforesaid, unless prevented by such cause as shall be satisfactory to the board, and shall be entered on the minutes, he shall forfeit and pay for the use of the city, the sum of ten dollars. The board of aldermen, when convened, shall have power to make and provide, for the execution thereof, such ordinances, by-laws, rules and regulations for the better government of the city, as they may deem necessary and proper : *Provided*, The same be allowed by the provisions of this or any other act of the General Assembly of this State ; and said mayor and board of aldermen are hereby invested with all the rights, privileges, power and authority of the mayor and commissioners of the town of Wilmington as heretofore established and empowered by the laws of this State for the government of the town of Wilmington ; and shall have power by all needful ordinances, rules and regulations, to secure order, health and quiet in said city, and for one mile around the same.

Powers of aldermen.

*Proviso.*

SEC. 9. *Be it further enacted*, That the principal executive officer, to be appointed by the board of aldermen, shall be styled the marshal, who shall be chief of the police, head of the fire department and collector of the city taxes ; and for his aid and assistance, as the tax collector, he may appoint a special deputy, for whose acts he shall be responsible. The marshal, as compensation for his services, shall receive a salary not exceeding two thousand dollars per annum, to be fixed by the board, and his special deputy shall receive a compensation for his services, such salary not exceeding twelve hundred dollars per annum, as the board may determine. The board may

City marshal  
and deputy to  
be be appointed.

Compensa-  
tion.

**Police force.** appoint one or more assistant marshals, and such other police force as they may deem necessary. It shall be the duty of the marshal, assistant marshal and members of the police force to see that the laws and the ordinances, regulations and orders of the board are enforced, and to report all breaches thereof to the mayor, to preserve the peace of the city by suppressing disturbances and apprehending offenders, and, for these purposes, shall be vested with all powers and authority of sheriffs and constables. The marshal and assistant marshal shall execute all precepts lawfully directed to the marshal by the mayor or others, and, in the execution thereof, shall have the same powers which sheriffs and constables of the county have. The assistant marshal and the members of the police force of the city shall receive such compensation as the board may deem reasonable and proper. The marshal, before entering on his duties, shall, before the mayor, or some justice of the peace, be sworn to the faithful and impartial discharge of the duties of his office and execute a bond, well and sufficiently secured, payable to the city of Wilmington in such sum not less than fifteen thousand dollars, as the board shall prescribe, with condition that he will well and faithfully collect all taxes, penalties, fines or other dues to the city of Wilmington, account for and pay over the same as he may be required to do, and that he will in all things faithfully and truly discharge the duties which now are, or may be attached, or incident to the office of marshal of the city of Wilmington.

**Clerk and treasurer to be appointed by aldermen.** SEC. 10. *Be it further enacted,* That the board of aldermen, at their first meeting after every election, or at some adjournment of the same, shall appoint the officers before referred to, and some suitable person as clerk and treasurer, all of whom shall hold their respective offices during that year and until their successors are appointed, subject, however, to be removed at any time, and others appointed in their stead, for any misbehavior or any neg-

lect in office. The clerk and treasurer shall keep regular and fair minutes of the proceedings of the board, preserve all books, papers and articles committed to his charge, receive and safely keep for the use of the city all moneys, securities and records belonging to the city, and disburse the funds according to such orders as may be drawn on him in the manner hereinafter specified ; he shall keep in such books, as shall be provided for that purpose, a fair and correct account of all moneys received and disbursed by him, and submit such account and said books to the board, whenever required to do so ; he shall call on all persons who may have in their hands, or under their control, any moneys or securities belonging to the city, which ought to be paid or delivered into the treasury on the expiration of his term of office, whether by lapse of time or removal, he shall deliver to his successor all the moneys, securities, books, papers and other property, entrusted to him for safe keeping or otherwise, and, during his continuance in said office, he shall faithfully perform all the duties lawfully imposed on him as clerk and treasurer. The clerk and treasurer shall receive such reasonable compensation not exceeding fifteen hundred dollars per annum, as the board shall determine ; he shall, before entering on the duties of his office, be sworn in like manner as the marshal, and shall execute a bond well and sufficiently secured, payable to the "city of Wilming-ton," in such sum not less than twenty thousand dollars, as the board of aldermen shall prescribe. Any inhabitants and citizens of the city shall be allowed to inspect, in the presence of the clerk and treasurer, the minutes or journals of the board of aldermen, or the books of account to be kept by the clerk and treasurer, on paying to him the sum of fifty cents for each inspection, under the penalty of five dollars on the clerk and treasurer for every refusal, to be paid to him who will sue for the same. All orders on the clerk and treasurer shall be signed by the mayor, and shall state on their face the purpose for which  
Duties of clerk  
and treasurer.  
Compensa-  
tion.  
Clerk and  
treasurer to  
take oath of  
office and give  
bond.  
Orders to clerk  
and treasurer  
to be signed  
by Mayor.

*Annual transcript of accounts to be published.*

*Penalty for failure.*

*Breach of bond of certain officers.*

*No mayor or aldermen to become contractor.*

*Penalties and fines recoverable in name of city.*

the money is to be applied, and the clerk and treasurer shall specify such purposes in his books of account, and, in said books, he shall also specify the sources whence are derived any moneys received by him. The board of aldermen shall cause to be made out annually a fair transcript of the receipts and disbursements of the city for the general inspection of the citizens, and cause the same to be posted in some convenient and accessible place in the city hall, ten days before the annual election of the mayor and aldermen; and the aldermen, failing to comply with this duty, shall severally forfeit and pay for the equal use of the city and him who will sue for the same, the sum of one hundred dollars.

SEC. 11. *Be it further enacted,* That for any breach of the bond of the marshal, the clerk and treasurer, or any other officer, or any other person whatsoever, who may be required to give bond to the city, the obligors, in such bonds, shall be liable in an action on the same in the name of the "city of Wilmington," at the suit of the city, or any person aggrieved by such breach, and said bond may be put in suit without assignment, from time to time, until the whole penalty shall be recovered.

SEC. 12. *Be it further enacted,* That no mayor or aldermen shall, directly or indirectly, become a contractor for work to be done for the city of Wilmington, or be interested in the sale to the city of any articles or property required for the use of the city, and any person herein offending shall forfeit and pay to the city two hundred dollars, and, moreover, be deemed guilty of a misdemeanor.

SEC. 13. *Be it further enacted,* That all penalties or fines relating to the city, whether imposed by this act or any subsequent act, or by any act heretofore passed in reference or relation to the town of Wilmington, or the commissioners of said town, by any ordinance or regulation of the mayor and aldermen of the city, or by any ordinance or regulation heretofore made by the commissioners of the town of Wilmington, shall be recoverable in the

name of the city of Wilmington before the mayor or any tribunal having jurisdiction thereof; and from any judgment of the mayor for any penalty or fine, or other cause of action of which he may have cognizance, the party dissatisfied may appeal in like manner, and under the same rules and regulations as are prescribed by law for appeals, from the judgment of a justice of the peace.

SEC. 14. *Be it further enacted*, That the mayor shall charge the following fees: For every warrant issued by him, fifty cents; for every judgment rendered thereon, one dollar; for every warrant issued by him, as mayor, to apprehend an offender against the criminal laws of the state, under which such offender may be arrested, and recognized to appear before a court of record, one dollar, to be taxed on conviction or the submission of the offender, among the costs; for every warrant, to arrest individuals who may have fled from other states or counties, two dollars, to be paid on the removal of the offender, by such person as may convey him away; for the use of the city seal for other than city purposes, one dollar; for every certificate other than city purposes, fifty cents. The marshal and assistant marshals shall charge same fees on process and precepts executed by them, which may be allowed to constables of the county of New Hanover, on like process and precepts executed by them. All the fees as aforesaid, to be charged by the mayor, or the marshal or assistant marshals, shall be collected by the proper officer and paid over to the clerk and treasurer for the use of the city.

SEC. 15. *Be it further enacted*, That the jurisdiction, powers and authority of the mayor and board of aldermen, on all matters connected with or in reference to retailers of spirituous liquors by a measure less than a quart, or to the granting of licenses to conduct, carry on or practice any calling, trade, business or profession as heretofore vested in the commissioners of the town of Wilmington shall extend not only to the corporate limits of the city,

Mayor's fees.

Marshals fees.

Authority of  
Mayor and al-  
dermen to ex-  
tend one mile  
beyond limits  
of city.

but also one mile in all directions beyond and outside said limits.

*Rights, privileges, etc., under old charter vested under new.* SEC. 16. *Be it further enacted,* That all the rights, franchises, privileges, powers and authority derived from or granted by any law now in force in reference to the town of Wilmington, or the government of said town, or any law granting franchises or powers of any kind to the corporation styled "The commissioners of the town of Wilmington" are hereby vested in "The city of Wilmington," and the same shall be exercised and administered for the government and benefit of the city by the mayor and aldermen thereof: *Provided, however,* That all laws in reference to the town of Wilmington, or affecting the government of the said town, or granting any powers or franchise to the commissioners of the town of Wilmington, or any laws of a public or general nature inconsistent with, or coming within the purview of this act, are hereby repealed so far only, however, as they may affect the city

*Proviso.*

*Proviso further.*

of Wilmington: *Provided, further,* That no ordinance, by-law, regulation or rule of the former corporation, the commissioners of the town of Wilmington, shall be affected or annulled by this act; unless the same be inconsistent therewith; neither shall any right, estate, duty or obligation possessed by, or due to the town of Wilmington, or said former corporation from any corporation or person whatever be lost, affected or impaired, but the same shall remain in full force and be possessed, enforced and enjoyed in the name and for the use of the city of Wilmington, nor shall any duty, obligation or liability whatever of said former corporation, accrued or owing to the State or to any corporation or person be lost, affected or impaired by this act, but the same shall remain in full force, and be enforced, possessed and enjoyed by the State or such corporation or person against the corporation, by this act, styled "the city of Wilmington."

*Sheriff to hold election for mayor and al-* SEC. 17. *Be it further enacted,* That as soon as practicable after the ratification of this act, and the giving of

ten day's notice of the time and place by advertisement in the newspapers published in the city, the sheriff of the county of New Hanover, with such assistants as he may appoint, shall hold an election for mayor and two aldermen for each of the four wards of the city, and such election shall be held as nearly as may be practicable in conformity with the provisions of this act ; and the qualification of the candidates and the voters at such election shall be the same which are required of such persons by the previous provisions of this act. Of the two persons so to be elected as aldermen of each of the four wards, one of them shall hold office until the first Monday in January, 1867, and until his successor shall be qualified, and the other shall hold office until the first Monday in January, 1868, and until his successor shall be qualified ; and the sheriff shall, of the two persons so elected as aldermen from each ward, determine by lot who shall hold his office for the longer, and who for the shorter term. At the place of holding said election, the sheriff shall declare who has been elected mayor and aldermen as aforesaid, and in the event of a tie between two or more persons having the largest number of votes, the sheriff shall, by lot, determine who is elected, shall notify the persons elected, make returns of such election to the Governor of the State, and also make return to the clerk of the board of aldermen, as is before provided in case of inspectors of such elections.

SEC. 18. *Be it further enacted,* That this act shall be in force from and after its ratification.

SEC. 19. *Be it further enacted,* That at the time and place of holding the election directed in the seventeenth section, the sheriff shall provide a separate box, at which each voter at said election may deposit his ballot on which shall be written or printed either the word "Acceptance" or the word "Refused," thus indicating the acceptance or refusal to accept this act as the charter of the city of Wilmington. And should there be a major-

Qualification  
of voters.

Term of office  
of aldermen.

Duty of sheriff.

Election to be  
held to accept  
or reject char-  
ter.

ity of the ballots so cast with the word "Acceptance" thereon, then, and in that event, this act shall be and remain in full force and effect, and should there be a majority of the ballot so cast with the word "Refused" thereon, then, and in that event, this act and every thing herein contained shall be null, void and of no effect, and the election for mayor and aldermen, held by the sheriff as before directed, shall be void and of no effect or validity whatsoever. The sheriff shall make return of the votes so given for and against the acceptance of this act to the Governor of the State, and, also, to the present clerk of the commissioners of the town of Wilmington, for preservation among the archives of the town, and such return shall be recorded by such clerk on the journals of minutes now used by the commissioners of the town of Wilmington, and such record or a duly certified copy of the same shall be received as conclusive evidence of the fact therein to be stated concerning the acceptance of this act as the charter of the city of Wilmington, or the refusal to accept it as such charter. [*Ratified the 1st day of February, A. D., 1866.*]

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*Chap. 3 . AN ACT TO AMEND AN ACT ENTITLED "AN ACT TO AMEND THE CHARTER OF THE TOWN OF SALISBURY."*

Commissioners empowered to increase tax.

Enumeration of subjects taxed.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the board of commissioners of the town of Salisbury shall have power to increase the tax on the following subjects of taxation, to wit: 1. On all licensed retailers of spirituous or alcoholic liquors, a tax not exceeding two hundred dollars. 2. On all vendors of wines, cordials, or other spirituous, alcoholic or malt liquors of the measure of a quart or more, a tax not exceeding one hundred dollars. 3. On all ten-pin alleys, a tax not exceeding fifty dollars. 4. On all hotels, a tax

not exceeding twenty-five dollars. 5. On all bank agencies, a tax not exceeding two hundred dollars.

SEC. 2. *Be it further enacted,* That the commissioners of the town of Salisbnry shall have power and authority annually to levy, and cause to be collected, the following additional taxes, to wit: 1. On all barber-shops, a tax not exceeding ten dollars. 2. On all ice-cream saloons, a tax not exceeding ten dollars. 3. On every public eating houses, restaurant or eating saloon, not connected with a retail liquor shop, a tax not exceeding ten dollars. 4. On all boot and shoe shops, a tax not exceeding ten dollars. 5. On all saddle and harness shops, a tax not exceeding ten dollars. 6. On all blacksmith shops, a tax not exceeding ten dollars. 7. On all tailor shops, a tax not exceeding ten dollars. 8. On all carpenter shops, a tax not exceeding ten dollars. 9. On all lumber yards, a tax not exceeding twenty dollars. 10. On all buggy, cart and wagon shops, a tax not exceeding ten dollars. 11. On all cabinet shops, a tax not exceeding twenty dollars. 12. On all manufacturers of copper or tin ware, a tax not exceeding twenty-five dollars. 13. On all tan-yards, a tax not exceeding twenty-five dollars. 14. On all plank-kilns, (if allowed by the commissioners within the corporate limits of the town,) a tax not exceeding fifty dollars. 15. On all printing offices, whether news paper or job work, a tax not exceeding twenty-five dollars. 16. On every druggist or apothecary, a tax of one fourth per cent. upon his capital. The capital aforesaid shall be the aggregate amount of his purchases of goods, wares and merchandise for the year ending first February, (excepting alcoholic and spirituous liquors, upon which, if sold by the measure of a quart or more, a tax not exceeding one hundred dollars. 17. On every express company, having an office or resident agent, or officer doing business within the corporate limits of the town, a tax not exceeding fifty dollars. 18. On all telegraph companies having an office or resident agent, or officer doing busi-

Additional subjects taxed ed.

ness within the corporate limits of the town, a tax not exceeding fifty dollars. 19. On all other companies whatever, incorporated or not, and not taxed by this or some other act, having an office, resident agent, or officer doing business within the corporate limits of the town, a tax not exceeding twenty-five dollars. 20. On all brick-yards upon which brick is made during the year, a tax not exceeding twenty-five dollars.

Commissioners empowered to establish streets.

SEC. 3. *Be it further enacted*, That the commissioners of the town of Salisbury are hereby authorized and empowered to lay out and establish such streets within the corporate limits of said town, as to them shall seem to be required for the comfort and convenience of the citizens of said town, and from time to time as to them shall seem necessary, shall cause such streets so laid out and established to be opened, and when the same are so opened, all laws and clauses of laws, and all ordinances of said commissioners, now or hereafter to be made in reference to the streets of said town shall apply to and have full force and effect over and within each one of said streets so opened and established; and they shall be further empowered to straighten, widen, or close such streets as they shall deem necessary to the general good of the town, and in conformity with some general plan for laying out and extending the town to the outer limits provided for by a former act of Assembly.

Owners of land claiming damages, how adjudicated.

SEC. 4. *Be it further enacted*, That in all cases in which the owner or owners of the land which may be necessary for any street proposed to be established, to be stragnened widened or closed up by such commissioners, by virtue of this act, claim compensation for the use of such land as a street, or for damage done said owner or owners by the straightening, widening or closing of said street, the intendent of police of said town shall issue his warrant to the sheriff of the county of Rowan, commanding him to summon twenty freeholders, citizens of said town, who are unconnected by consanguinity or affinity with the

owners of the land required for such streets, or with the owners of the lands in the vicinity of the same, to meet at the courthouse of said county, at a day to be named in said warrant, when and where the said sheriff, or his lawful deputy shall proceed, from the persons summoned, to draw a jury of twelve persons, to each and every one of whom the said sheriff, or his lawful deputy, is hereby authorized, empowered and required to administer the following oath, to wit: "I, ——, do solemnly swear that I <sup>Assessors</sup> will fairly and impartially, and to the best of my ability <sup>oath.</sup> and skill, assess the damages that may be sustained by the owner or owners of any land in the town of Salisbury, required to be used for any street, or part of any street, to be established and opened by the commissioners of said town, or the damages sustained by the owner or owners of land adjacent to any street proposed by said commissioners to be closed, and which I may be called on to view." And the said jury, attended by the sheriff, or one of his deputies, shall thereupon proceed to view the land required for such street or streets, the straightening, widening or closing of the same, required by this section, and also the several lots or parts of lots adjacent to or in the vicinity thereof, and shall be required by the said sheriff or his deputy, who shall have the jury in charge to make the assessment required by them on oath as aforesaid, and return the same to the sheriff or his deputy, who shall therefrom reduce his proceedings, under the said warrant from the intendant of police of said town, and the verdict and findings of the jury, to writing, and return the same to the said intendant who shall file the same in the office of the commissioners aforesaid, and upon payment or tender of payment by the commissioners aforesaid through their treasurer to the owner or owners of said land required for any street as aforesaid, or the damages done by the closing of such street as aforesaid, of the damage to each owner or owners assessed as aforesaid, it shall all and may be lawful and right, and the said commis-

sioners are hereby authorized and empowered to cause such street or streets to be open and kept open, closed and kept closed, and the same shall forever thereafter be possessed by and vested in such commissioners, and it

Duty of sheriff. shall be the duty of the sheriff to give the owners and tenants in possession of any land required for any of the aforementioned purposes, at least ten days notice of the time when such land so owned or possessed by them respectively as aforesaid, shall be viewed, and when the assessment as aforesaid shall be made by the jury as herein before provided, and it shall be the duty of said commissioners to give public notice, by advertisement, in one or more newspapers published in said town, of the opening, straightening, widening or closing of any street so published by them as aforesaid, and any person or persons, who shall make claim of compensation for the use of land belonging to them as such street, or for damages done to them by straightening, widening, or closing such street, one year after the same shall have been opened, widened, closed or straightened, and the aforesaid notice in manner aforesaid given, shall be forever thereafter barred of any such right to compensation, unless the owner or owners of such land shall be an infant, absent from the State, *non compos mentis*, or a *feme covert*, in which case such owner or owners shall have the right to make such claim at anytime within one year after such disability shall be removed, and the said commissioners shall have the right by their agents or servants, to enter upon, and open and keep open any street established by them, except in such cases where the land required for such street shall be enclosed, or some building or improvement shall be situated thereon, in which case the said commissioners shall have no right of entry on such land until the same has been condemned as is hereinbefore provided, and the damages assessed have been paid or tendered to the owner or owners of the same.

Fee of sheriff. SEC. 5. *Be it further enacted*, That the sheriff of the

county of Rowan, shall be entitled to the sum of five dollars to be paid by the commissioners of said town in full payment for the general services to be performed by him as herein before set forth under such warrant to him directed, by virtue whereof a jury shall be summoned as aforesaid; and if any person summoned to attend as a juror for the purposes aforesaid shall fail to attend and discharge the duties required of him, as aforesaid, such person, so failing, shall pay the sum of five dollars, to be collected by the sheriff aforesaid, by distress of otherwise, for the use of the commissioners of the town or Salisbury, unless such juror shall, for good cause for such failure shown to said commissioners, be released from the payment of the same.

Penalty for refusing to serve on jury of assessment.

SEC. 6. *Be it further enacted,* That either party, who may be dissatisfied with the verdict rendered by the jury, to assess damages as provided for in the fourth section of this act, shall have the right to appeal to the county or superior court of the county of Rowan.

SEC. 7. *Be it further enacted,* That all partition fences between the lots of individuals of said town, and occupied by both parties, or their tenants, or the same being beneficial to both parties, shall be at their joint expense, and either party so putting up or repairing such fence, may recover out of the owner or owners of such lot or lots adjoining, the ratable proportion of such expense of such fence, *Provided, however,* That the same does not exceed a common board fence, six feet high.

Partition fences to be at joint expense of owners of land.

SEC. 8. *Be it further enacted,* That the salary of the intendant of police shall be determined by the board of commissioners of said town.

Salary of Intendant of Police.

SEC. 9. *Be it further enacted,* That the commissioners of said town, shall have power to adopt a tariff of freight, applicable to the government of all public carts, wagoons, drays and omnibusses of said town.

Commissioners empowered to adopt tariff of freight.

SEC. 10. *Be it further enacted,* That the commissioners shall have power, for any fines, forfeitures or penalties

Commissioners empowered to imprison in certain cases.

incurred for any violation of the laws and ordinances adopted for the government of said town, to subject such offenders, in the event of their failure to pay the same, to imprisonment or such labor as to them may seem expedient.

Additional  
tax on houses  
of ill fame.

SEC. 11. *Be it further enacted*, That the commissioners have power to lay such tax upon the owner or owners, of any estate or tenements used for purposes of ill-fame, as in their discretion shall seem just and proper.

SEC. 12. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 28th day of February, A. D., 1866.]

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*Chap. 4. AN ACT TO REORGANIZE THE CORPORATION GOVERNMENTS OF THE CITY AND ACADEMY OF NEWBERN.*

"City of Newbern."

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That the corporation, heretofore existing within the limits assigned by law to the town of Newbern, shall hereafter be established and known as the city of Newbern.

Corporate  
powers vested  
in mayor and  
council, w  
elected.

SEC. 2. *Be it further enacted*, That the corporate powers shall be vested in a mayor and council; the mayor to be elected by a majority of suffrages cast by persons within the corporate limits, and authorized by law to vote for members of the House of Commons of the State, and each member of the council to be elected from his ward by a majority of voters residing therein and qualified as aforesaid.

Powers of  
mayor and  
council.

SEC. 3. *Be it further enacted*, That the mayor and council, thus elected, are hereby invested with all the powers and privileges of the intendant and commissioners heretofore established by the laws of North Carolina for the government of the city. And they shall have power, as such, by all needful ordinances, rules and regulations, to

secure order, health and quiet within the same and for one mile around. And, in aid of these objects, the mayor is hereby invested, during his continuance in office, with the powers and privileges of a justice of the peace, to be exercised within the limits aforesaid, in addition to those which may be specially conferred by law.

*SEC. 4. Be it further enacted,* That the mayor and council shall have power to appoint a chief officer of police, to be called the marshal, and such number of assistants as may be deemed necessary; and these, during their continuance in office, shall be severally invested with the powers and duties of executing all lawful orders and regulations, emanating from the mayor and council, for the government of the city.

*SEC. 5. Be it further enacted,* That the mayor and council shall have power to lay taxes for the support of the city government, not exceeding an annual tax of two dollars upon the poll, one per cent. upon the value of all real estate within the limits of the corporation, and one-fourth of one per cent. upon all capital employed in any business within the same. And shall have power, likewise, to tax specifically all retailers of spirituous liquors, tables, and places kept for gaming, of whatsoever nature, (which may be permitted by the State,) carts, drays, omnibusses, wagons and other carriages kept for hire: *Proviso.* That said specific tax shall not exceed an annual tax of one hundred dollars on the retailer of liquors, five dollars on each vehicle kept for hire, and fifty dollars on tables and places for game.

*SEC. 6. Be it further enacted,* That immediately upon the passage of this act, and the giving of seven days' notice of the time and place, by advertisement in the daily gazette of the place, (the Newbern *Times*,) and by advertisement at ten suitable places in the public streets, the sheriff of the county of Craven shall hold an election for mayor and council, in conformity with this act and the laws and usages of the State; shall make public proclama-

Marshal and  
assistants, du-  
ties of.

Mayor and  
council em-  
powered to lay  
certain taxes.

Sheriff of Cra-  
ven to hold  
election for  
mayor and  
council.

mation of the persons elected at the place of holding the election, and make a return of the same to the executive officer of the State. And, thereupon, the mayor and council elect shall take the oaths of qualification prescribed for public officers of the State, either before a judge or some justice of the peace of the county, enter upon their duties and hold their offices until the first Monday in May, 1867, and until successors are elected and qualified.

*Seven wards  
to be laid off.*

SEC. 7. *Be it further enacted,* That the mayor and council are furthermore authorized and required to lay off the city into seven wards, at some convenient time between this and the first of April, one thousand eight hundred and sixty-seven, make known the same to the public, and make a record thereof in their books; and elections held, after the one specially provided for in this act, shall be for seven members of the council, one for each ward, to be chosen by the qualified voters in the respective wards, as herein provided.

*Election to be  
held, when.*

SEC. 8. *Be it further enacted,* That there shall be an election, held according to law, for mayor and council, to succeed the officers, whose election is herein specially provided for, on the first Monday of May, one thousand eight hundred and sixty-seven, and annually thereafter, on that day of the month.

*Compensa-  
tion.*

SEC. 9. *Be it further enacted,* That adequate compensation may be made the mayor, the marshal and his assistants, by the votes of the council; *Provided,* The salary of the mayor shall not exceed fifteen hundred dollars per annum, the salary of the marshal one thousand dollars per annum, and the salary of his assistants sixty dollars per month; and the mayor and council shall have power, also, to appoint a city clerk with a proper salary, not exceeding five hundred dollars.

*Sheriff to hold  
election for  
trustees of  
Newbern  
academy.*

SEC. 10. *Be it further enacted,* That the sheriff of Craven county, at the time of holding the special election for mayor and council herein directed, shall, also, hold an election for nine trustees of the Newbern Academy, to be

chosen by the citizens qualified to vote in said election, according to the laws and usages heretofore in force in respect to the same, (of which election he shall give due notice as aforesaid,) and shall, by proclamation, notify the nine persons, having the greatest number of votes, of their election.

SEC. 11. *Be it further enacted,* That the trustees aforesaid, shall be elected in three classes, (1st, 2nd, 3rd,) Trustees to be elected in three classes. three persons being embraced in each class, and shall immediately enter upon the duties of their trust, and hold until the first Monday of May, eighteen hundred and sixty-seven, eighteen hundred and sixty-eight, and eighteen hundred and sixty-nine, respectively. That on the first Monday of May, one thousand eight hundred and sixty-seven, there shall be an election of three to supply the places of class number one; on the first Monday of May, one thousand eight hundred and sixty-eight, an election of three others to supply the place of class number two; and on the first Monday of May, one thousand eight hundred and sixty-nine, an election of three to supply the place of class number three; and, that annually thereafter, on the first Monday of May, there shall be an election of one class to supply the place of that which shall have been in office for three years.

SEC. 12. *Be it further enacted,* That the trustees of the academy shall, as soon after the election as convenient, organize themselves into a board for the management of the institution, by the appointment of a president, secretary, and treasurer, who shall hold their offices for one year, and until their successors are appointed. And in this board shall be vested all the rights of property, choses in action and credits, powers, franchises and privileges of every description which belonged by law or appertained of right to the incorporated company lately and commonly known as the trustees of the Newbern academy. And the said board, through its appointed agent or agents, shall have power to take possession of all property be- Trustees to appoint President, Secretary and Treasurer of academy. Power of board of trustees.

longing to the academy, and manage the same to the best advantage for the permanent increase of its income, and for the fulfilment of its object, “the education of youth.”

Repeals conflicting laws. SEC. 13. *Be it further enacted*, That all the laws and usages heretofore in force for the government of the academy corporation of Newbern, as well as the town, consistent with the provisions of this act shall continue in force and effect, and those inconsistent are hereby repealed.

SEC. 14. *And, be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 25th day of January, A. D., 1866.]

*Chap. 5.* AN ACT SUPPLEMENTAL AND AMENDATORY OF AN ACT TO RE-ORGANIZE THE CORPORATION GOVERNMENT OF THE CITY AND ACADEMY OF NEWBERN, PASSED AT THIS SESSION OF THE GENERAL ASSEMBLY.

Paragraph 1. SECTION 1. Paragraph 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the Mayor and Council of the city of Newbern, in lieu of the taxes by law allowed on the same subjects, shall have power to levy and collect the following taxes to wit: On all merchants, bankers, brokers, commission and forwarding merchants, express companies, distillers and lumber dealers, a tax not to exceed one hundred and twenty dollars per annum, according to a scale to be established by the Mayor and Council aforesaid, based upon the amount of annual receipts.

Paragraph 2. Paragraph 2. On all dealers in ale, beer, lager, porter and cider; on all auctioneers, bar rooms and hotels; a tax not to exceed one hundred and twenty dollars per annum.

Paragraph 3. Paragraph 3. On all builders, bakers, butchers, blacksmiths, barbers, confectioners, cabinet makers and undertakers, daguerrean and photographic artists, dentists,

drays and cleaners, gas-fitters and plumbers, insurance agents, jewellers and watchmakers, lawyers, livery-stable keepers, newspaper and periodical dealers, physicians and surgeons, painters, eating houses, shoe-makers, tailors, wagon-makers and wheel-wrights, soda water manufacturers and venders, itinerant venders of clothing, cigars, dry goods and yankee notions, theatres, concerts, minstrels and exhibitions and other shows not embraced in the above (except circuses,) a tax not exceeding sixty dollars per annum.

Paragraph 4. On all bowling alleys, billiard tables and Paragraph 4. other gaming tables permitted by law, a tax not to exceed thirty dollars.

Paragraph 5. On all hacks, two horse drays and other Paragraph 5. two horse vehicles kept for hire, a tax not to exceed twenty-four dollars per annum.

Paragraph 6. On all one horse carts and drays, a tax Paragraph 6. not to exceed twelve dollars per annum.

Paragraph 7. And upon all business not included in Paragraph 7. the above list, a tax not to exceed sixty dollars per annum, at the discretion of the Mayor and Council aforesaid.

SEC. 2. *Be it further enacted,* That the Mayor and <sup>Mayor and council em-</sup> powered. Council aforesaid, shall have power to divide the taxes above enumerated into monthly instalments, to be paid in advance by the parties liable to the same upon receipt of license to carry on their respective trades or occupations.

SEC. 3. *Be it further enacted,* That the treasurer of the <sup>Treasurer of city to give bond.</sup> said city of Newbern, before entering on the discharge of the duties of his office, shall enter into bond in the sum of fifteen thousand dollars, payable to the Mayor for the benefit of the city, for the faithful accounting for, and paying over all moneys that shall come into his hands by virtue of his office, and for the faithful discharge of the duties incumbent on him as Treasurer aforesaid.

SEC. 4. *Be it further enacted,* That the clerk of the <sup>Clerk of city to give bond.</sup> said city, shall, before entering on the discharge of t

duties of his office, enter into bond in the sum of two thousand five hundred dollars, payable to the Mayor and Council aforesaid, for the faithful accounting for, and paying over all moneys that shall come into his hands, by virtue of his office, and for the faithful discharge of the duties of clerk as aforesaid.

Marshal to give bond.

**SEC. 5.** *Be it further enacted,* That the marshal of the said city, shall, before entering upon the discharge of the duties of his office, enter into bond in the sum of two thousand dollars, payable to the mayor and council aforesaid, for the faithful accounting for, and paying over all moneys that shall come into his hands, by virtue of his office, and for the faithful discharge of his duties as marshal as aforesaid.

repeals conflicting laws.

**SEC. 6.** *Be it further enacted,* That all laws and clauses of laws coming in conflict with this act, be, and the same are hereby repealed.

**SEC. 7.** *Be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 10th day of March, A. D., 1866.]

*Chap. 6. AN ACT SUPPLEMENTAL AND AMENDATORY OF AN ACT TO RE-ORGANIZE THE CORPORATION GOVERNMENTS OF THE CITY AND ACADEMY OF NEWBERN, PASSED AT THIS SESSION OF THE GENERAL ASSEMBLY.*

Amend 2nd section of the act of this session.

**SECTION 1.** *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the second section of the act of the General Assembly, passed at the present session, entitled "An act to reorganize the corporation governments of the city and academy of Newbern," be so amended as to provide that the person, who receives the greatest number of votes for mayor, shall be considered and declared duly elected, and the person, who receives the greatest number of votes for a member of the council for each ward,

shall, in like manner, be considered and declared duly elected for that ward.

SEC. 2. *Be it further enacted*, That the mayor and council, in addition to the taxes now allowed, shall have power to levy and collect a tax, for the use of the city, from all companies of strolling theatrical or stage players and circus riders, and from venders of patent medicines and nostrums, not exceeding twenty-five dollars.

SEC. 3. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 7th day of February, A. D. 1866.]

AN ACT TO INCORPORATE THE MAYOR AND BOARD OF ALDERMEN OF *Chap. 7.*  
THE CITY OF CHARLOTTE.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That the mayor and aldermen, and their successors in office, choseu and elected as hereinafter provided, be, and they are hereby created a corporation and body politic under the name and title of "The Board of Aldermen of the city of Charlotte," and they shall have full power to make all by-laws, rules, regulations and ordinances, for the benefit and good government of said city, not inconsistent with the constitution of the State of North Carolina, or of the United States; to contract, and be contracted with, to sue and be sued, to plead and be impleaded, to phrchase, and to hold, and to convey real or personal estate. And they are hereby invested with all the powers and rights necessary, or belonging to, or usually appertaining to municipal corporations.

SEC. 2. *Be it further enacted*, That Samuel A. Harris, mayor, and John Wilkes and Allen Cruse, of ward number one; R. M. Oates and John L. Brown, of ward number two; A. A. N. M. Taylor and M. D. L. Moody, of

Commissioners authorized.

ward number three ; H. L. Alexander and Wm. Harty, of ward number four, commissioners elected on the 8th day of January, A. D., eighteen hundred and sixty-six shall continue to hold their office as mayor and commissioners until the acceptance of this amended charter, from which time they shall hold as mayor and aldermen, until an election shall be held as hereinafter provided for.

## Wards.

SEC. 3. *Be it further enacted*, That the said city shall be divided into four wards by the intersection of Trade and Tryon streets, to be known as follows, to wit : That part lying east of said intersection, to be known as ward number one ; that part lying south, as ward number two ; that part lying west, as ward number three ; that part lying north, as ward number four. And each ward shall elect three aldermen, who shall be white male citizens of the full age of twenty-five years, and who shall have resided in said city twelve months next preceding the day of election, and who shall hold and continue to hold in the said city real estate assessed for taxation at a sum not less than fifteen hundred dollars, and who shall reside and continue to reside while in office in the ward for which he or they may be elected, and whenever a vacancy shall occur by resignation or otherwise, the mayor shall issue a writ of election within ten days thereafter to the ward, in which such vacancy shall occur, to hold an election, as hereinafter provided for, to fill such vacancy after twenty days notice.

## Sheriff to hold election.

SEC. 4. *Be it further enacted*, That the sheriff of Mecklenburg county, or a deputy by him appointed, shall advertise for an election of mayor and aldermen, at least twenty days before the first Monday in February A. D., eighteen hundred and sixty-eight, and at least twenty days before the first Monday in February, in every second year thereafter, and shall attend at the court house, on said day of election, at the hour of nine o'clock in the morning, and shall open the polls of election in the presence of five inspectors, one for the mayor's election, and one for each ward, by him

appointed and legally qualified, who shall receive the tickets and put them in their respective boxes, provided for that purpose. Each inspector shall, personally, or by <sup>Inspectors du-</sup>  
<sup>ty.</sup> an agent chosen by him and legally qualified, take down a list of the persons voting for mayor and aldermen of said city in their respective wards. And the said sheriff or deputy, shall, in the presence of said inspectors, at the hour of five o'clock in the evening, close the said polls, and open the said boxes containing the ballots and examine and number the same, and shall declare the person receiving the highest number of votes in the mayor's box, the mayor of the city of Charlotte, and the three persons who shall have received the greatest number of votes in their respective ward boxes, "Aldermen of the City of Charlotte" for two years from the third day next after the day of a election, provided that in case of a tie, the sheriff or deputy shall give the casting vote; *Provi-* <sup>Proviso.</sup> *ded,* That in case the sheriff or deputy, refuse or neglect to hold said election, he shall forfeit and pay to the use of the corporation, one thousand dollars, to be recovered in any court of record, by any person who shall sue for the same.

SEC. 5. *Be it further enacted,* That on or before the fifth day after this election, the mayor and aldermen so elected shall meet at the city hall, or some other place by them appointed, and shall then and there take an oath to support the constitution and laws of the State of North Carolina, and of the United States, and to discharge the duties imposed upon them, by virtue of their office as mayor and aldermen, with fidelity and integrity, to the best of their ability; which oaths shall be administered by some justice of the peace, or by the former mayor.

SEC. 6. *Be it further enacted,* That it shall be the duty of <sup>Duties of may-</sup>  
<sup>or.</sup> the mayor to preside, if present, at all meetings of the board of aldermen; to call meetings of said board when he shall see fit and when required in writing by five members of said board, and, if he shall refuse when so re-

quired, they may, of themselves, convene a meeting; and in case of the voluntary absence of the mayor, when his presence is necessary to make a legal assembly, or refuse to perform any duty which said board shall require of him by ordinance, he shall be, two thirds of the board of aldermen concurring, liable to indictment before the superior court of law for said county as for a misdemeanor, and, on conviction, may be fined at the discretion of the court, said fine to go to the use of the city. And he shall see that the laws of the State, and the ordinances of the board of aldermen, are obeyed and executed within the city; and shall be a justice of the peace during his mayoralty, and for three months thereafter, and shall perform all the duties required of such an officer by the laws of

Right of appeal granted against judgment or sentence by virtue of the power herein granted, or by any ordinance of the board of aldermen, who shall feel themselves aggrieved thereby, may appeal to the county or superior court of law, held in and for the county of Mecklenburg, first filing such a bond as is required in such cases, in

Mayor to keep record, powers of, etc. courts of common law. And the said mayor shall keep a faithful record of all processes, returns, judgments, sentences and all proceedings therein before him, in a book provided for that purpose, and deliver the same to his successor in office. And in all cases, where the person or persons shall be unable to pay the fine or penalty imposed, he shall have power to sentence such person or persons to confinement and hard labor, within the corporation, for a term not exceeding three months. And in all cases of appeals, he shall return all the original papers, together with his judgment therein, to the court to which such appeal was granted. And he shall be entitled to demand and receive the following fees, to wit: in

Mayor's fees. breaches of the peace, and all breaches of any of the ordinances of the said board of aldermen, for every warrant, twenty-five cents; for every subpoena, or order to sum-

mons a witness, ten cents; for every judgment, fifty cents; for every appeal granted, and recognizance taken in pursuance thereof, twenty-five cents; for filing copy of his minutes, fifty cents. In civil cases, for every warrant or attachment, twenty-five cents; for every subpœna, or order to summons a witness, ten cents; for every judgment rendered upon any warrant, twenty-five cents; for granting an appeal, or stay of execution, ten cents; for every execution, twenty-five cents, which said fees may be recovered or collected as other fees to officers are, or may be collected, and the board of aldermen may, if they deem it expedient, allow said mayor an annual salary not exceeding fifteen hundred dollars, to be paid out of the city treasury.

*SEC. 7. Be it further enacted,* That the said board of al- Place and  
dermen shall meet at the city hall, or some other place time of meet-  
appointed by them, on the third Monday night in each ing of board  
month, and at such other times as may be agreed upon, of aldermen.  
from time to time by them, and a majority shall consti-  
tute a quorum for the transaction of any business.

*SEC. 8. Be it further enacted,* That at the first meeting of the board of aldermen, or as soon thereafter as practicable, they shall appoint some citizen to the office of city clerk and treasurer, who shall be allowed a reasonable salary, to be fixed by the said board, and paid annually; and who shall hold his office during the official term of said board, subject, however, to be removed at any time for misbehaviour. The said clerk and treasurer, so appointed, shall give a bond, with acceptable sureties, payable to the mayor and board of aldermen, in a penal sum to be fixed by the board; with the condition of the keeping by him regular and faithful proceedings of said board at their meetings; and the keeping of all books, papers and articles committed to his custody, during his continuance in office, and to deliver them to his successor; and that he shall receive and faithfully keep all monies which shall be paid to him for the use, and on behalf of the

Treasurer and  
clerk appoint-  
ed, salary of.

Clerk and  
treasurer to  
give bond and  
security, du-  
ties of.

board of aldermen, and disburse the same, according to an order given in obedience of the direction of said board, appearing on their minutes ; he shall keep a fair and correct account of all the monies so received and disbursed by him, in a book kept for that purpose ; that he shall submit said accounts to the said board whenever required ; that he shall pay to his successor all monies in his hands, belonging to said board ; and that he will faithfully perform all duties imposed on him as clerk and treasurer by the laws and ordinances of said board, during his continuance in office ; and the book of proceedings of the board of aldermen, kept by the said clerk and treasurer, shall be evidence in any court of record. And the said clerk and treasurer shall make a roll of the whole number of qualified voters of the said city, from the tax list, which roll he shall exhibit to the board of aldermen at least one month preceding each election, a copy of which roll he shall deliver to the inspectors holding the election, on the day of election for aldermen, made out according to wards, and no person shall be entitled to vote whose name does not appear on said roll.

Appointment  
of city con-  
stable.

SEC. 10. *Be it further enacted*, That the board of aldermen shall appoint, within thirty days after their election, a fit and proper person, who shall be a qualified voter of the city, to the office of city constable, who shall give bond, with approved sureties, in a penal sum to be fixed by, and payable to the mayor and board of aldermen of said city, with the condition that he will diligently collect all taxes imposed by the said board, and that he will faithfully pay to the clerk and treasurer all sums of money collected or recovered by him to, or for the use of said board, and that he will faithfully discharge all other duties imposed on him by the laws and ordinances of said board, and shall obey and diligently execute all lawful precepts to him directed by the mayor of said city, for which service he shall be allowed a reasonable salary to be fixed by the said board, and payed annually. And

the said constable shall hold his office during the term of the board appointing him, subject however to be removed at any time for misbehavior.

SEC. 11. *Be it further enacted*, That it shall be the duty of the city constable, during the term of office, to apprehend all disorderly persons whom he shall find disturbing the public peace, or whom he shall have just cause to suspect of an intention to commit a felony, and to imprison such person or persons, until he, she or they can be brought before the mayor or justice of the peace, to be dealt with according to law, or may give bail for his, her, or their appearance before the mayor or justice of the peace, if the constable shall think fit to take bail in the manner usually given to sheriffs. And in case such person or persons bailed do not appear, such action shall be taken on the bond, as is usual in courts of record before the mayor or a justice of the peace. And it shall be the duty of said constable to preserve the peace by the suspension of disturbances, and the apprehension of all offenders, and for that purpose he shall have, and is hereby invested, with all powers now vested in sheriffs and constables, and he shall also have, and is hereby invested with the same powers, in the execution of processes directed to him, as that given to sheriffs in similar cases. And the said constable shall have power to appoint such, and as many persons, deputies, as the said board may deem fit and necessary to the discharge of his duties.

SEC. 12. *Be it further enacted*, That if any person shall assault or resist the city constable, or any member of the police, in the discharge of his or their duty, or shall aid or incite any person or persons, so to assault or resist, every such offender being convicted thereof before the mayor, or justice of the peace, shall for every such offence, forfeit and pay such sum, not exceeding five hundred dollars, as the presiding officer may, in his judgment, think fit to impose: *Provided, always*, That nothing

Duties and  
powers of city  
constable.

Penalty for re-  
sisting consta-  
ble.

Proviso.

herein contained, shall prevent any prosecution by way of indictment, against any person so offending, but so as that such person shall not be prosecuted by indictment, and also proceeded against under this act, for the same offence.

**Weigh-master,  
duties of.** SEC. 13. *Be it further enacted,* That the said board of aldermen may, at their first monthly meeting after their election, appoint a weigh-master, whose duty it shall be to weigh all cotton sold in said city, and an inspector whose duty it shall be to inspect all flour, provisions and forage, and all other marketable produce, sold in said city, in their judgment requiring weighing or inspection, and the weigh-master and inspector, so appointed, shall give bond with approved security, payable to the aldermen of the city of Charlotte, in a penal sum to be fixed by them conditioned, for the faithful discharge of all duties imposed by law, or the ordinance of said board, and shall take an oath before entering upon the duties of inspector or weigh-master, and the said board shall have power to remove him, or them, for misbehavior or neglect, or malpractice in office, and appoint a successor instead, and the board of aldermen are hereby authorized and empowered to regulate the fees, to be paid for such weighing and inspection, and by whom to be paid, and to make and establish all necessary ordinances for said officers, and to impose fines for the violation of such ordinances.

**Aldermen to  
appoint auc-  
tioneer, bond  
of, etc.** SEC. 14. *Be it further enacted,* That the said board of aldermen, shall, at their first monthly meeting after the election, appoint one or more auctioneers for the city of Charlotte, who shall execute bond in the sum of five thousand dollars payable to the State of North Carolina, conditioned that he will faithfully perform all duties required of auctioneers by law, which bond shall be filed with the clerk of the county court, to be by him safely kept, and no person shall exercise the office of auctioneer in said city, except those duly appointed by the board of

aldermen, and the said board shall make ordinances regulating auction sales in said city, and the said auctioneer or auctioneers shall pay, as a tax, a certain per cent. on all sales, hires and profits made by virtue of his or their office, not to exceed one per cent., to be levied by the board of aldermen.

SEC. 15. *Be it further enacted,* That it shall be the duty of the said board of aldermen to appoint annually three citizens of said city, who shall have each a freehold in said city, assessed for taxation at not less than fifteen hundred dollars, whose duty it shall be to assess the real value of all city lots situated within the corporate limits of said city, which said lots shall be taxed according to said valuation, and that said assessors, before proceeding to discharge the duties assigned them, shall take an oath before the mayor of said city, that they will fairly and impartially assess the value of all the lots within said city, for which they shall be allowed a compensation by the board.

Three assessors to be appointed, duties of.

SEC. 16. *Be it further enacted,* That the said board of aldermen shall have power to organize a police force or patrol for said city, either by hiring persons to act as such, or by enrolling all the free white male inhabitants of said city, of the age of eighteen years and upwards, (except such as they may deem proper to exempt by reason of old age or infirmity,) and dividing them into classes of equal number, not exceeding ten, to be arranged alphabetically, or drawn by lot (as jurors are chosen) from the persons enrolled, as they may deem expedient. The said board of aldermen shall have power to enact by-laws for said police or patrol, so hired or appointed, and to impose fines and penalties for the infringement of any by-law so enacted, which fines and penalties, when incurred by a minor, shall be recovered from the parent or guardian, (or master, if an apprentice,) of such minor so offending. That the police and patrol, so hired or appointed by the said board, whilst on duty, shall have all the powers

Powers.

which patrols now have by law, and, for the suppression of riots and disturbances, and the preservation of the peace, and the enforcement of the ordinances, all the powers vested in the city constable.

**Duty of clerk and Treasurer.** SEC. 17. *Be it further enacted,* That the clerk and treasurer shall, at such time as may be prescribed by the board of aldermen, make advertisement in one or more papers published in the city, notifying all persons residing in the city, on or before the first Monday in February, who own or possess taxable property in the city on the day aforesaid, to return to him within thirty days from the date of said advertisement, a list of their taxable property in said city; said list shall state the number of lots, or parts of lots, the number of taxable polls residing on the lots, and all other property now made, or hereafter made taxable by the board of aldermen or otherwise, and the list so returned to the clerk and treasurer, shall be sworn to before him, and he is hereby authorized to administer the oath to all persons making such returns: and the said list shall be filed, and from the same the clerk and treasurer shall, within thirty days after the expiration of the time for taking said list, make out, in a book kept for that purpose, an alphabetical list of the persons and owners of property, who have so made their returns, in the same manner as tax-lists are made out by law for the collection of State taxes, and shall deliver to the city constable a certified copy of the same, for the collection of the taxes therein returned; and the said tax-list shall be in the nature of a judgment and execution for the taxes therein mentioned.

**Penalty for failure to list property.**

SEC. 18. *Be it further enacted,* That the clerk and treasurer shall, within thirty days from the return of the tax-list, make out, to the best of his knowledge and belief, a list of taxable polls, and owners of taxable property in said city, who shall have failed to return a list in the manner and time aforesaid, and said persons so listed, shall forfeit and pay a sum to be fixed by the board,

not exceeding twice the sum paid by the person paying the greatest tax in said city, which penalty may be recovered, as other fines and penalties imposed by the board of aldermen before the mayor or any justice of the peace.

SEC. 19. *Be it further enacted*, That the board of aldermen shall have power to levy annually, and cause to be collected the following taxes, to wit:

No. 1. On each and every poll, liable to pay a tax to Poll tax. the State, a tax not exceeding ten dollars.

No. 2. On the valuation of real estate, a tax not exceeding one per cent. Real estate.

No. 3. On every one hundred dollars of nett interest, dividend and profits received, or due from solvent creditors during the fiscal year, arising from money loaned or otherwise, except the bonds of the corporation, a tax not exceeding three per cent. On interest, dividend and profits.

No. 4. On all carriages, buggies, sulkies, and other vehicles of pleasure, a tax not exceeding five per cent. on the valuation. Carriages, etc.

No. 5. On all gold and silver plate and musical instruments, of the value of fifty dollars or more, a tax, not exceeding three per cent. on valuation. Plato and musical instruments.

No. 6. On every pistol, bowie-knife, dirk, sword-cane, or any other deadly weapon worn upon the person except a pocket knife, without the special permission of the board of aldermen, a tax of fifty dollars. Pistols, bowie-knives, etc.

No. 7. On all goods, wares, merchandize, and articles manufactured out of the city, a tax not exceeding one per cent. on the original bills, invoice or valuation. Goods, wares, etc.

No. 8. On all keepers of eating houses, fish, or meat or vegetable, or bread-stands or fruiters, a tax not exceeding one per cent. on the bills of cost or valuation. Eating houses.

No. 9. On all pedlers of articles of any kind whatsoever, organ grinders and all itinerant musicians, a tax not exceeding fifty dollars. Pedlers.

No. 10. On every keeper of a house of public entertainment or boarding house, or livery stable keeper, a Hotels stables, etc.

**Proviso.** tax not exceeding one hundred dollars ; *Provided*, That this tax shall not exempt the owner or keeper from paying the tax on carriages, wagons, &c.

**Bowling alleys, billiard tables, etc.** No. 11. On every bowling alley, and every billiard table, and all gaming establishments, the object of which is gain and profit, a tax not exceeding two hundred and fifty dollars, reserving the right to remove it or them at any time as a nuisance.

**Agencies.** No. 12. On every agency of any incorporated company, a tax not exceeding fifty dollars.

**Brokers.** No. 13. On every broker or exchange office, a tax not exceeding one hundred dollars.

**Express companies.** No. 14. On every express company, a tax not exceeding one per cent. on the receipts at their office in this city.

**Daguerreotypists.** No. 15. On every taker of likenesses by whatever art, a tax not exceeding fifty dollars.

**Circuses, etc.** No. 16. On every company of circus riders or equestrian performers, thirty dollars ; on every company of stage or theatrical performers, slight of hand performers, rope or wire dancers, jugglers, exhibitions of natural or artificial curiosities, twenty dollars ; on each company exhibiting animals, twenty dollars ; on singers, ethiopian minstrels, and all other performances and lectures for reward, and all shows not included in the above, ten dollars, the power of taxation to extend one mile without the corporate limit of the city, and shall be for one week.

**Encroachments on streets.** No. 17. On all stoops, cellar doors, porches or piazzas, or projections from any house encroaching more than two feet upon the public street or side walk, a tax not exceeding one hundred dollars.

**Omnibuses.** No. 18. On every two horse omnibus, a tax not exceeding fifteen dollars ; on every omnibus drawn by four horses, a tax not exceeding twenty-five dollars.

**Drays, etc.** No. 19. On every dray or express wagon drawn by one or two horses, a tax not exceeding twenty-five dollars ;

on every dray or express wagon drawn by more than two horses, a tax not exceeding fifty dollars.

No 20. On every dog and hog running at large, a tax Dogs and hogs not exceeding ten dollars.

No. 21. On every stallion or jackass in the city, or Studs and jacks. standing in the city, a tax not exceeding one hundred dollars; reserving the right to remove him or them at any time as a nuisance.

No. 22. On all retailers of wines, cordials, malt and Retailers of liquors. spirituous liquors by the quart or less, a tax not exceeding twelve hundred dollars, and all persons selling wines, malt or spirituous liquors by the quart or more, a tax not exceeding five hundred dollars; reserving the right, in each instance, to levy a tax on the wines, malt and spirituous liquors as merchandize, but not to exceed the tax levied by the revenue law of the State, and the sum levied by the court of pleas and quarter sessions of the county of Mecklenburg. And that all persons, contracting, bargaining, or selling goods, wares or merchandize within the corporation, shall be liable for such taxes as are imposed by the board of aldermen in such cases; and said board shall have power to make all rules, regulations and ordinances for the returning of taxable articles aforesaid, and levying and collecting the taxes thereon.

Sec. 20. *Be it further enacted,* That in case of a fire occurring in said city, the mayor, or, in his absence, four aldermen may order the blowing up, or pulling down, or destroying any house or houses which he or they shall deem expedient for stopping the progress of the fire; and no person shall be held liable, civilly or criminally, for acting in such case in obedience to such orders. The board of aldermen shall have power to establish fire limits within said city, within which it shall not be lawful for any person to erect or build any wooden house, or make any wooden additions to any buildings, under such penalties as the board may establish, and said penalty

Mayor and aldermen empowered.

may be sued for and recovered from the owner in an action of debt in any court having jurisdiction.

**Fire companies.**

SEC. 21. *Be it further enacted,* That the said board of aldermen shall have power to authorize, in such manner as they may ordain, the formation of one or more volunteer fire companies, in said city, to be attached to an engine or engines which belong to the city, and in like manner, hook and ladder companies; and in case there be not fifty volunteers to each company so ordained, the board may from the patrol roll, chose by lot, persons to fill the company or companies, and those so drawn shall serve for one year, and shall not be liable to do service thereafter until all those enrolled shall have served, or have been drawn or excused on account of age or bodily infirmity, and the board may enact by-laws for the government of said companies, which, when adopted by any company, the members thereof shall be governed by the same, and be liable to the fines and penalties thereby incurred; any company so formed shall be entitled to elect its own officers, and the members thereof shall be exempt from military duty, except in cases of insurrection, invasion, or draft in time of war, and the board of aldermen shall appoint two or more white male persons, as fire masters, one or more of whom shall have charge of the company or companies, whenever they are on duty for practice or otherwise.

**Infectious diseases.**

SEC. 22. *Be it further enacted,* That the said board of aldermen, shall have power by ordinances, to prohibit all persons from any place or places, wherein infectious or contagious disease is believed to exist, or to have existed, from entering the city of Charlotte, and all goods and chattels from being brought from said place or places, into said city, and to fix a penalty for the breach of any of the ordinances established by them on the subject, which penalty shall be recovered from any and all persons who are liable thereto, by action of debt in any court, having competent jurisdiction, the said board of aldermen shall

also have power to take such other precautionary measures to prevent the introduction and spreading of all infections or contagious diseases in said city, as they may deem expedient.

SEC. 23. *Be it further enacted*, That it shall be the Streets. duty of the said board of aldermen to keep the streets of said city in good order, and they shall have power, and it shall be their duty, to cause the said streets to be drained, and they shall have further power to have them graded and paved, and to cause all accumulation of dirt and refuse to be removed from them, and they shall have power to lay out and open any new street, or widen those already made, and make improvements as the public convenience may require, and if the owners of property affected by the said streets, so opened, or widened, shall claim damages, it may be lawful for said aldermen to file their petition before the county or superior court of said county, praying said court to appoint five commissioners, who shall be disinterested free holders, resident in said city, who shall estimate the damages sustained by such citizens; in assessment of damages, they shall take into consideration the benefit which accrues, and the enhanced valuation of such property to the owner, and ascertain the sum which shall be paid to the owner of the property aforesaid, and report the same to the next term of said court, under their seals, which said report on being confirmed by the court, shall be enrolled on the records of said court, and registered in the register's office of the county of Mecklenburg, and said confirmation shall have the effect a judgment of court against said board of aldermen, for the amount so found due, and shall pass the title to the board of aldermen in their corporate capacity of the land over which said street was opened, moved or widened, as above prescribed, may pass.

SEC. 24. *Be it further enacted*, That the board of al- Side-walks. dermen shall further have power to cause the side walks to be curbed and paved, or repaired when deemed neces-

Proviso.

sary, and to recover from the owner or occupier of the lots on which curbing or paving shall be made, one half of the expense of the work, which expense shall be a lien on the lot. *Provided, always,* that the owner before whose lot such curbing and paving shall have been ordered, shall have thirty days notice in writing of such order of the said board.

Subscription  
to railroads.

SEC. 25. *Be it further enacted,* That the board of aldermen may subscribe for any number of shares to the capital stock of any railroad company authorized to be constructed, by the present, or any future Legislature of the State, from or through the city of Charlotte, to any point or points within the limits of this State, and issue bonds in payment of the same; they shall also have power to issue other bonds, and all monies arising from the sale of such additional bonds, shall be by the said board applied to such purposes as in the opinion of the said board will promote the general good of the city, and for no other purposes whatever. *Provided,* That the whole bonded debt arising from payment of subscription to railroads and other purposes for the general good of the city, shall at no time exceed the sum of two hundred thousand dollars.

Bonds of the  
city.

SEC. 26. *Be it further enacted,* That all bonds issued as authorized in the above section, shall be made payable by the corporation of the city of Charlotte, to bearer, and specify on the face the purpose for which issued; they shall be in sums of not less than fifty dollars, and running not more than thirty years, with coupons attached for interest payable semi-annually at the rate not exceeding ten per cent. per annum; said bonds shall be signed by the mayor, and countersigned by the treasurer, and sealed with the seal of said corporation; the coupons shall be signed by the city clerk, and shall be orders upon the treasurer for the amount of interest which they respectively call for as they fall due, and no bonds shall be issued unless the object for the payment of which they

are made, shall have been first submitted to and approved by the vote of the citizens of said city, under such rules and regulations as the board may direct.

SEC. 27. *Be it further enacted*, That it shall be the duty <sup>Specific tax.</sup> of the board of aldermen, to lay a specific tax on all property liable to be taxed for the purpose of paying the interest on such bonds as may be issued as above, and to invest and re-invest such sums out of the treasury and arising from such specific tax as they think proper for the purpose of liquidating the bonds, as they fall due, and such money when so invested shall not be issued for any other purpose whatsoever.

SEC. 28. *Be it further enacted*, That the said board of <sup>Publie cemetery.</sup> aldermen shall have power to regulate the manner and terms on which bodies may be interred in the public cemetery, within said cit., and have the said cemetery kept in due order and repair, and they shall also have power to purchase, when they deem in proper, a piece of land within or beyond the limits of said city for the purposes of a public cemetery; they shall also have the power to forbid any and all interments of dead bodies within the limits of said city, whenever they shall deem it expedient.

SEC. 29. *Be it further enacted*, That the said board <sup>May purchase land, etc.</sup> of aldermen shall have power to acquire by purchase, or otherwise, any piece or pieces of land, for squares or parks, or as sites for markets, or other buildings for said city.

SEC. 30. *Be it further enacted*, That the said board of <sup>Powers and duties of board of al-</sup> aldermen shall have power to make from time to time, <sup>dermen.</sup> ordinances, rules and regulations concerning the firing of fire-arms, and all explosions in said city, the pace and speed at which horses may be driven or rode through the streets, the arrangements of stove-pipes in buildings, the mode in which fire shall be kept, or carried through the city, the manner in which powder and other explosive and inflammable substances may be kept and sold, the

manner in which dogs and hogs may be kept, and to prevent them from running at large in said city ; to cause all alleys, lots, cellars, privies, stables, styes, and other places of like character, to be examined by the city constable, or other person by them appointed, at any and all times, from the first day of June, to the first day of November, in each and every year, and upon his written report that any of the above is a nuisance, it shall be their duty to cause by their order, the city constable to have said place or places cleansed, and the nuisance abated ; and the said city constable shall have authority to enter the premises described to be in said order, and inspect and have the same cleansed, and the said board shall recover the expenses of abating said nuisance, from the occupier or owner of said premises, by action of debt in any court having competent jurisdiction ; said board shall have further power and it shall be their duty to prohibit all trades or occupations, which are a nuisance from being carried on in said city ; they shall have power, and it shall be their duty to cause all ponds, sunken lots, and other places in which water stands and stagnates, to be drained and filled up, and to recover from the owner or occupier the expenses as above, which expenses shall be a lien on the lot : *Provided*, the owner or occupier of said lots, after twenty days notice, shall have neglected or refused to abate said nuisance, they shall have further power to cause all nuisances arising from any cause, within or without the limits of said city, but sufficiently near to effect the health of the inhabitants thereof to be removed or abated, and for the removing or abating any such nuisance without the said city, to be paid out of any monies in the treasury.

Proviso.

Markets.

SEC. 31. *Be it further enacted*, That the said board of aldermen shall have power to regulate the manner in which provisions, and all other articles shall be sold in the streets and markets of said city, and to regulate the

manner in which the streets and public markets in said city may be used.

SEC. 32. *Be it further enacted,* That the board of aldermen shall have power to grant and cancel all license to retail wine, malt or spirituous liquors by the small measure, within said city, to any person whom they may think proper: *Provided*, the party, to whom such license is issued, shall first pay such taxes as may be imposed by the board, and give bond payable to the board of aldermen of the city of Charlotte, with [approved security, in the sum of one thousand dollars, conditioned for the keeping of an orderly and lawful house, and no person shall be permitted to retail wine, malt, or spirituous liquors within said city, or one mile thereof, unless licensed by the board of aldermen.

SEC. 33. *Be it further enacted,* That the board of aldermen shall have power to make all ordinances, rules and regulations, for the good government, health and safety of the property and persons in said city, not inconsistent with the laws and constitution of this State, or of the United States, and to impose penalties for the breaking or infringement of any laws or ordinances by them established.

SEC. 34. *Be it further enacted,* That all the forfeitures and penalties which are imposed by this act, or which shall or may be imposed by the ordinances of said board of aldermen, and which are not hereby, or shall not be by said ordinances, directed to be recovered in any way, shall be sued for in the name of the board of aldermen of the city of Charlotte, before the mayor or any justice of the peace, and when so recovered, shall be paid to the treasurer for the use of said city.

SEC. 35. *Be it further enacted,* That the board of aldermen may use the jail, or build or rent a house for the purpose of confining those who disobey the law and ordinances of said city.

SEC. 36. *Be it further enacted,* That the board of aldermen may use the Mayor's office.

men may establish, when and where the mayor shall hold his court, and, in the absence of the mayor, the board shall appoint one of their members to act as such, until he returns, or election is had for one.

**Constable and  
police to take  
oath.**

SEC. 37. *Be it further enacted*, That the city constable and police, or patrol, shall take an oath to carry out diligently and truly all duties placed upon them by the board, and to arrest and confine or report all persons offending against the laws, and ordinances of said city.

**Corporate  
limits.**

SEC. 38. *Be it further enacted*, That the corporate limits of the city of Charlotte, shall embrace the land now contained within the boundaries of the charter amended at the session of the General Assembly of 1850-'51.

**Repeals for-  
mer laws.**

SEC. 39. *Be it further enacted*, That all laws and clauses of laws, inconsistent with this act, be, and are hereby repealed.

**Election to be  
held to reject  
or accept act.**

SEC. 40. *Be it further enacted*, That this act shall not go into effect until it has been ratified by a vote of the citizens of the town of Charlotte at an election to be held for that purpose; and it is hereby made the duty of the mayor of the town of Charlotte, within thirty days after the ratification of this act, to advertise for ten days, in one or more papers published in the town of Charlotte, for an election to be held for the purpose of adopting or rejecting this act, and he shall cause tickets to be printed with the word "adopted" on one set, and the word "rejected" on the other set; and at said election, to be held at the court house in Charlotte, all persons entitled to vote for mayor of said town, shall be permitted to vote, and if a majority of the votes cast at said election, shall be for adopting this act, then, and in that event, this act shall go immediately thereafter into operation; but, if a majority of said votes cast, shall be for rejecting said act, then this act shall never go into effect. [Ratified this 10th day of March, A. D., 1866.]

AN ACT IN RELATION TO THE TOWN OF GOLDSBORO', IN THE COUNTY OF *Chap. 8.*

WAYNE.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That all special laws in relation to the town of Goldsboro', in the county of Wayne, are hereby repealed, except such parts of said laws as incorporate said town and fix the limits and boundaries thereof: *Provided,* however, That said repeal shall not, in any manner, invalidate the election of the commissioners and other officers now acting in said town, or any of the acts, ordinances or by-laws of said commissioners, which they had authority to pass by the law heretofore in force.

SEC. 2. *Be it further enacted,* That said corporation shall, in future, be governed by the provisions of chapter 111, Revised Code, and the general laws of the State now in force, or which may be hereafter enacted in reference to towns.

SEC. 3. *Be it further enacted,* That in addition to the powers granted above, the commissioners of said town shall have authority to lay and collect annual taxes for municipal purposes, on all persons and subjects within the corporate limits which may be taxed for State and county purposes: *Provided,* Such taxes shall be uniform on all such subjects, and shall be in proportion to the State and county taxes, equal to the wants and necessities of said town.

SEC. 4. *Be it further enacted,* That said commissioners shall be further empowered to impose and collect, in addition to any annual taxes, a monthly tax on persons or companies, who shall be engaged in the following trades, professions or callings in said town, to wit:

1. On persons keeping horses or vehicles for hire, a tax of not exceeding five dollars.
2. On hotels, a tax not exceeding ten dollars.

Enumeration  
of subjects  
authorized to  
be taxed.

3. On drinking saloons, a tax not exceeding twenty-five dollars.
4. On drays, carts and wagons for hire, a tax not exceeding ten dollars.
5. On billiard tables and bowling alleys, a tax not exceeding five dollars.
6. On persons or firms engaged in buying and selling goods, wares, merchandize, produce or other articles, a tax on the amount of sales, not exceeding one per centum, to be given in on oath before the mayor.
7. On eating saloons, cook shops and oyster houses, a tax not exceeding three dollars.
8. On lawyers, physicians and dentists, a tax not exceeding two dollars and fifty cents.
9. On butchers, daguerreans, photographers, auctioneers, commission and forwarding merchants, soda water and ice cream venders, a tax not exceeding five dollars.
10. On express companies having an office in the town, a tax not exceeding ten dollars, on every circus, menagerie, theatrical company, concert, minstrel or exhibition for reward (except for benevolent purposes, to be judged of by the mayor,) a tax not exceeding ten dollars for each exhibition.

Town ordinances.

SEC. 5. *Be it further enacted*, That the commissioners of said town may adopt such ordinance as they may deem proper to enforce the powers hereby vested in them.

Applications  
of retailers of  
liquors.

SEC. 6. *Be it further enacted*, That the county court of Wayne county shall not have power to grant license to retail spirits in said town, unless the person applying, shall produce to the court a written recommendation from a majority of the commissioners of said town.

SEC. 7. *And be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 6th day of March, A. D., 1866.]

AN ACT TO AUTHORIZE HOLDING AN ELECTION FOR COMMISSIONERS OF *Chap. 9.*  
THE TOWN OF GOLDSBORO', IN WAYNE COUNTY, AND FOR OTHER  
PURPOSES.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That it shall be the duty of C. F. R. Kornegay, sheriff of Wayne county, and he is hereby directed to hold an election, at the court house, in the town of Goldsboro', Wayne county, on or before the third day of February, one thousand eight hundred and sixty-six, for five commissioners of said town, whose term of office as commissioners shall continue until the first Saturday in December next, or until their successors shall be elected and qualified, and no longer.

SEC. 2. *Be it further enacted,* That the said C. F. R. Kornegay shall give notice of said election in some newspaper in said town, or by advertising at three public places in said town for three days immediately preceding the day thereof, and, in all other respects, shall hold said election according to the provisions of an act entitled "An act to amend an act entitled an act to incorporate the town of Goldsboro', in Wayne county, to extend the limits thereof, and for other purposes," ratified the twenty-ninth day of January, one thousand eight hundred and forty-nine, and of an act entitled "An act to amend an act entitled an act to incorporate the town of Goldsboro', in the county of Wayne, to extend the limits thereof, and for other purposes," ratified the fifteenth day of February, one thousand eight hundred and fifty-nine, except whenever the said provisions are inconsistent with the provisions of this act.

SEC. 3. *Be it further enacted,* That the commissioners to be elected under this act, and all persons proposing to vote in said election, shall have the same qualifications as are required in the several acts aforesaid.

Qualifications of voters.

Oaths of office and authority of certain officers to be elected as herein directed, and all officers and employees whom they may elect or appoint, shall take the same oaths of office, shall exercise the same authority, and perform the same duties in all respects, and be subject to the same pains and penalties as are prescribed in the acts above referred to.

*Penalty for refusal of sheriff to hold said election.* SEC. 4. *Be it further enacted,* That if the said C. F. R. Kornegay shall refuse or fail to hold said election as herein directed, he shall, in addition to such pains and penalties as are imposed by the acts aforesaid, be guilty of a misdemeanor.

SEC. 5. *Be it further enacted,* That if the said C. F. R. Kornegay shall refuse or fail to hold said election as herein directed, he shall, in addition to such pains and penalties as are imposed by the acts aforesaid, be guilty of a misdemeanor.

SEC. 6. *And be it further enacted,* That this act shall be in force from and after its ratification. [*Ratified the 25th day of January, A. D., 1866.*] 

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*Chap. 10. AN ACT TO EXTEND THE LIMITS OF THE TOWN OF SWANSBORO', IN THE COUNTY OF ONSLOW, AND OTHER PURPOSES.*

*Limits of town extended.* SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the present limits of the town of Swansboro' be extended, so as to embrace all the land between its presents limits and the red hill gully on the one side, and the public road leading to Jacksonville and Newbern, and the white oak river on the other.

*Board of commissioners appointed, duty of.* SEC. 2. *Be it further enacted,* That Daniel A. Hargett, Lyre Moore, B. S. McLean, Richard Canady, William P. Ward and Edward Mattocks, be, and they are hereby appointed, a board of commissioners for the said town of Swansboro, whose duty it shall be, except as hereafter directed, to meet on the first Saturday in April next, a majority being present, and shall elect one of their number a town magistrate, who has been recommended by this General Assembly and commissioncd by the Governor,

and had qualified as a justice of the peace for the county of Onslow.

**SEC. 3.** *Be it further enacted,* That the town magistrate shall immediately give notice, by public advertisement, that an election will be held in the said town of Swansboro on the third Saturday in April for a town constable, said election to be held under the same rules as all other elections are held; and all those qualified to vote for Governor shall vote for town constable.

**SEC. 4.** *Be it further enacted,* That the constable so elected shall enter into bond and security, to be approved by the court of pleas and quarter sessions, for the county of Onslow, and he shall receive the same fees as are now allowed by law to all other constables, except when he acts by the order or warrant of the town magistrate, then he may apply to the board of commissioners who shall examine the case, and award him such pay as they may deem proper and fair.

**SEC. 5.** *Be it further enacted,* That the board of commissioners shall have full power to pass all needful rules and regulations for the internal police of said town, and the said board of commissioners, shall, at the first meeting, appoint one of their number a secretary and treasurer, who shall enter into bond to be approved by the said board, and he shall receive all moneys, and pay the same out only upon an order of the board: he shall keep a book, in which he shall record the proceedings of the board, and for his services, he shall receive such compensation as the board of commissioners shall deem proper and right, and he shall hold his office for twelve months and until a successor is chosen; he shall turn over the moneys to his successor.

**SEC. 6.** *Be it further enacted,* That the commissioners shall have full power and authority, to allow no horse or mule of any kind, no cattle nor hogs, to run at large in said town, and they are hereby directed to cause all such horses, mules, cattle and hogs to be taken up by the

Election of  
constable.

Constable to  
give bond

Powers of  
Commission-  
ers.

Duty of Secre-  
tary.

town constable, whose duty it shall be to advertise all such stock, giving ten days notice, and should no owner come forward to prove the property and pay the charges, then the constable is hereby directed to sell said stock, and after paying all necessary expenses, the balance to be paid over to the treasurer.

Commissioners authorized to levy tax.

SEC. 7. *Be it further enacted,* That the commissioners shall have full power and authority to lay and have collected a tax on all real and personal property for the purpose of improving the streets, keeping in repair the town pumps and wells, and other improvements which, in their opinions, are necessary and conducive to the health and comfort of the town. And it shall be the duty of the treasurer to make a list of all the taxable property, and the amount due thereon, and shall furnish the town constable with a duplicate copy of the same, who shall proceed to the collection of the same, and shall pay the same over to the treasurer at such time and manner as the said board of commissioners may direct.

Vacancies in Board, how filled.

SEC. 8. *Be it further enacted,* That in all vacancies which may happen in said board by death, removal or resignation, the same shall be filled by the commissioners, and the present board shall hold their places until others are duly elected, and all elections for board of commissioners and town constable, shall be held in said town of Swansboro on the last Saturday in January, in each and every year, and all those who are qualified to vote for Governor shall be qualified to vote for commissioners, and no person shall be eligible to the office of commissioner unless he owns real estate in said town of Swansboro.

Duty of Magistrate.

SEC. 9. *Be it further enacted,* That it shall be the duty of the town magistrate to give at least ten days notice, by public advertisement, previous to the time of holding said election for said commissioners and town constable, and the town magistrate, and two other persons whom he may select, shall constitute a board to hold said election, and the election of the officers shall be held in the same

way and under the same rules and regulations as all other elections are held.

SEC. 10. *Be it further enacted*, That this act be in full force and virtue from and after its ratification.

SEC. 11. *And, be it further enacted*, That all laws and clauses of laws coming in conflict with this act be, and the same are hereby repealed [Ratified the 6th day of March, A. D., 1866.]

AN ACT TO CONSOLIDATE AND AMEND THE SEVERAL ACTS HERETOFORE *Chap. 11.*  
PASSED FOR THE BETTER REGULATION OF THE TOWN OF JACKSON-  
VILLE, IN ONSLOW COUNTY.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That the free white men of the town of Jacksonville, who shall reside there on the first Monday in April, of each and every year, are hereby authorized and empowered to convene at the court-house in said town, on the said first Monday in April of each and every year, and elect by ballot five commissioners, who shall hold their offices for one year thereafter provided; and said commissioners, so elected and qualified, and their successors in office, shall be, and they are hereby created a corporation and body politic, under the name and style of *Body politic.* "The commissioners for the town of Jacksonville," with full power to make all necessary by-laws and regulations for the government of said town not inconsistent with the constitution or laws of this State, to contract and be contracted with, to sue and be sued, plead and be impleaded by that name and title, and they are hereby invested with all other powers and rights necessary, or usually appertaining to municipal corporations.

SEC. 2. *Be it further enacted*, That the commissioner, *Mayorelected.* receiving the highest number of votes, shall be mayor of said town.

Sheriff to give notice of said election, and appoint inspectors.

**SEC. 3.** *Be it further enacted,* That it shall be the duty of the sheriff, or other person for the time being acting as sheriff of Onslow county, to advertise said election at the court-house door, and two other public places in said town, at least ten days before the time of holding the same ; and it shall be his further duty to appoint two inspectors of said election, who, together with himself, shall hold the same at the courthouse on the first Monday in April of each and every year, as herein before provided, between the hours of eleven, A. M. and three, P. M., and the persons, holding such election, shall make out a certificate thereof, setting forth the names of the persons elected commissioners for said town ; and it shall be the further duty of the sheriff, or other person for the time being acting as sheriff of the said county, to notify the persons so elected of their appointment, and convene them together at the court-house on the next day after their election, and administer to them an oath to support the constitution and laws of this State, and faithfully and impartially to discharge all their duties as commissioners of said town.

Penalty for refusal or neglect.

**SEC. 4.** *Be it further enacted,* That any sheriff, or other person for the time being acting as sheriff of said county, or any person or persons appointed to hold said election, refusing or neglecting to obey and perform the several duties enjoined on them respectively by the preceding section, shall forfeit and pay the sum of fifty dollars, to be recovered in the name and for the use of any sueing in any tribunal having jurisdiction thereof.

Powers of Commissioners.

**SEC. 5.** *Be it further enacted,* That said commissioners shall have full power to supply all vacancies ; and any person either elected or appointed a commissioner under the provisions of this act, and refusing or neglecting to serve as such, shall forfeit and pay the sum of ten dollars, to be recovered in the name of the board, and applied to the use of the town.

**SEC. 6.** *Be it further enacted,* That said commissioners

shall, at their first meeting, appoint one of their number Commission-  
magistrate of police, who shall be, *ex-officio*, chairman of  
the board, and shall have one vote <sup>ers to appoint</sup> herein. He shall take  
an oath before the board for the faithful performance of  
his duties as magistrate of police for said town, and shall  
have all the powers usually incident to that office, such as  
administering oaths, issue warrants and other process, and  
hearing and determining trials in all cases affecting the  
corporation.

SEC. 7. *Be it further enacted*, That the commission- Clerk, Treas-  
ers of said town shall have power to appoint a town clerk, <sup>urer and Con-</sup>  
treasurer and constable, each of whom shall give bond <sup>stable to be</sup>  
payable to the commissioners, in such sum as they may  
require, and shall, also, take an oath for the faithful per- appointed.  
formance of their respective duties, and the board shall  
allow said officers such salaries and fees as may be deemed  
right and proper, and any person appointed to either  
of said offices, or refusing or neglecting to serve, shall  
forfeit and pay the sum of ten dollars, to be recovered in  
the name of the board, and applied to the use of the town.

SEC. 8. *Be it further enacted*, That said commis- Taxes author-  
sioners shall be allowed to collect the following taxes, to wit: <sup>ized to be laid</sup>  
<sup>by Commis-</sup>  
a sum not exceeding fifteen cents nor less than five cents,  
on every hundred dollars' worth of real estate therein; a  
sum not exceeding two dollars nor less than one dollar,  
on every male poll therein taxable by the laws of the  
State; a tax on each store, grocery and tavern, not ex-  
ceeding five dollars per annum; on lawyers and physi-  
cians, not exceeding five dollars each; on every dog, not  
exceeding fifty cents; on hogs allowed to run at large in  
said town, not exceeding fifty cents each; on cattle al-  
lowed to run at large in said town, not exceeding fifteen  
cents each; for milch cows and all others, not ex-ceeding  
fifty cents each; on all horses and mules allowed to run  
at large in said town, whether they be the property of  
the inhabitants of said town or not, a sum not exceeding  
five dollars each; on exhibitions, circuses, theatres, ma-

nageries, and all other, except charitable performances, a sum not exceeding five dollars each; on all bar rooms, and bowling allies, not exceeding five dollars each; said taxes to be applied in keeping the streets and side walks of said town in good order and repair, and for such other purposes as the commissioners of said town may deem necessary and proper.

**Quorum.**

SEC. 9. *Be it further enacted,* That three of said commissioners shall, at any time, constitute a quorum, and their meetings shall be held at such times and such places as may be determined upon among themselves.

**Repeals conflicting laws.**

SEC. 10. *Be it further enacted,* That all laws, clauses of laws, and all private acts of the General Assembly inconsistent or conflicting with the provisions of this act, except those or such parts thereof as defines the boundaries of said town, be, and the same are hereby repealed.

SEC. 11. *And be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 27th day of February, A. D. 1866.]

**Chap. 12. AN ACT TO AMEND AN ACT ENTITLED "AN ACT FOR THE BETTER REGULATION OF THE TOWN OF GREENVILLE," AND TO INCREASE THE POWERS OF THE COMMISSIONERS OF SAID TOWN.**

**Authorizes an increase of town tax.**

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the sixth section of an act entitled "An act for the better regulation of the town of Greenville," passed at the session of one thousand eight hundred and thirty-eight and thirty-nine, be, and is hereby so amended as to authorize the commissioners of said town to increase the tax on every taxable poll to a sum not to exceed two dollars, and to enable the said commissioners to receive the lists of taxables and direct the assessment of taxable property at another time than that prescribed in said section, at their direction.

SEC. 2. *Be it further enacted*, That the seventh section of said act be, and is hereby so amended as to extend the time for furnishing the tax lists to the sheriff, to the first day of June in each and every year.

SEC. 3. *Be it further enacted*, That the tenth section of <sup>Amends former act.</sup> said act be, and is hereby amended so as to read as follows: That no person shall retail spirituous liquors or malt liquors by a measure less than a quart, or shall keep a bowling alley, billiard table, or other table or contrivance intended and used for profit, or for the amusement and attraction of customers or visitors, or at which table or contrivance the players or bystanders bet, in the town of Greenville, until said person shall first obtain a certificate of recommendation or certificate of permission from the commissioners of said town, or a majority of them, for that purpose, which recommendation or permission shall be valid for one year and no longer; and any person who shall retail as aforesaid, or who shall keep any bowling-alley, billiard-table, or other table or contrivance as aforesaid, without such certificate as aforesaid, shall forfeit and pay the sum of one hundred dollars, to be recovered by suit in the name of the "commissioners of Greenville," before any court of competent jurisdiction, and applied to the use of the town. And every person hereby required to obtain a certificate of recommendation or certificate of permission as aforesaid, shall pay an annual tax not to exceed one hundred dollars to the treasurer, to be applied to the use of the town.

SEC. 4. *Be it further enacted*, That the commissioners of said town of Greenville may impose and collect an annual tax or fine, not to exceed the sum of twenty dollars, from all persons who own hogs or pigs that run at large in said town, in violation of any ordinance or regulation of said town, or from any peddler of goods, wares and merchandise, who shall hawk and peddle the same in said town, or from any peddler of tobacco or snuff, and vender of nostrums or patent medicines, or any manufac-

<sup>Commissioners empowered</sup>

tured simples or compounds, who shall retail or vend said articles in the streets or upon the public squares of said town.

**Able-bodied men to work on streets.**

**Penalty for refusal**

SEC. 5. *Be it further enacted*, That the commissioners of said town of Greenville are hereby authorized to require to work on the streets and public works of said town, any able-bodied male inhabitant, who shall fail or refuse to pay any poll tax or other tax authorized by this act, or any fine imposed by the ordinances of the town, the said work to be fixed as to the length of time by ordinance and published as other ordinances, the time not to exceed in value, according to the daily wages of labor, the amount of the fines or taxes for which said person is liable, and shall fail or refuse to pay.

**Jurisdiction of Intendant of Police increased.**

SEC. 6. *Be it further enacted*, That the jurisdiction of the intendant of police of said town of Greenville, be, and is hereby increased, so as to include all disorderly breaches of the peace and cases of vagrancy, happening within the corporate limits of said town, over which a single justice of the peace, and to the same degree and extent, now has, or may hereafter have, jurisdiction.

**Act not to apply to certain persons.**

SEC. 7. *Be it further enacted*, That this act shall not apply to persons who have obtained a certificate of recommendation from the commissioners, and a license to retail for the year one thousand eight hundred and sixty-six, before said act goes into effect.

**Repeals conflicting laws.**

SEC. 8. *Be it further enacted*, That all acts of the General Assembly coming in conflict with this act be, and are hereby repealed.

SEC. 9. *And, be it further enacted*, That this act shall go into effect from and after the fifteenth day of February, one thousand eight hundred and sixty-six. [Ratified the 19th day of February, A. D., 1866.]

AN ACT SUPPLEMENTAL TO AN ACT ENTITLED AN ACT FOR THE GOV- *Chap. 13.*  
ERNMENT OF THE TOWN OF ELIZABETH CITY, IN THE COUNTY OF  
PASQUOTANK, PASSED BY THE GENERAL ASSEMBLY IN EIGHTEEN  
HUNDRED AND FIFTY-TWO.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That no person shall sell or retail any fresh meat, or spirituous, fermented or malt liquors, or wine, within one mile of the corporate limits of said town of Elizabeth City, without first obtaining a permit from the corporate authorities thereof, under a penalty of one hundred dollars, to be recovered by warrants, in the name of the corporation, before the mayor of said town, or of imprisonment not exceeding twenty days, at the discretion of the mayor, the penalty when recovered, shall go into the treasury of the town, to be accounted for and used as other moneys of the corporation.

Prohibits sale of fresh meats and liquors, without permission of authorities.

SEC. 2. *Be it further enacted,* That upon the failure, neglect or refusal of any person to pay the poll tax assessed by the corporate authorities of said town, when the same may be due and demanded, he shall be liable to work on the streets of said town for five days, and upon failure to do said work, the mayor may issue a warrant to the town constable for his arrest, and upon conviction before the mayor of his failure to work or his neglect to pay the tax, he shall be subject to imprisonment for a period not more than twenty days, at the discretion of the same.

Penalty for neglect or refusal to pay poll tax.

SEC. 3. *Be it further enacted,* That upon the failure of any person, his agent or attorney to pay the taxes assessed by the corporation upon real or personal estate, by the first of July in each and every year, the mayor shall cause execution to issue to the town constable for the same and said constable shall levy said execution, and after advertising for twenty days, shall sell sufficient of the estate of the delinquent to pay said taxes and all costs.

Penalty for failure to pay tax on real estate.

Constable's fees.

SEC. 4. *Be it further enacted*, That the constable of the corporation shall have the same fees for the services required by this act, as are now allowed by law to sheriffs and constables for like services

Sheriff to hold election for mayor and commissioners.

SEC. 5. *Be it further enacted*, That the sheriff of said county shall, in ten days after the ratification of this act, advertise and hold an election for mayor and five commissioners for the town of Elizabeth City, having first given five day's notice, in such public places in said town, as he may deem necessary. At this election, all persons now residing in said town, who are qualified to vote for members of the House of Commons, shall be also entitled to vote for said mayor and commissioners. The mayor and commissioners so elected shall be invested with all the powers and privileges they would have possessed if elected at the regular time fixed in the charter of said town.

SEC. 6. *And, be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 30th day of January, A. D., 1866.]

*Chap. 14. AN ACT TO AMEND THE ACT OF INCORPORATION OF THE TOWN OF NEWTON, IN CATAWBA COUNTY.*

Authorizes the holding of an election for commissioners.

SECTION 1. Paragraph 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That the fourth section, chapter two hundred and forty-seven, of the acts of eighteen hundred and fifty-four, fifty-five, be so amended as to read as follows, to wit: the commissioners of said town or a majority of them on the first Monday of January, of each and every year, shall hold elections for five commissioners in said town, as their successors in office, in manner following: they shall hold the election in the court house in Newton, after giving ten days previous notice by advertisement, in said town: the poll to be

opened at ten o'clock, A. M., and closed at sunset; they shall summon three freeholders in said town, to inspect and superintend the election, who shall within five days thereafter give the persons elected notice of their election; and shall also within the same time file with the commissioners of the town for the time being, the poll books and a certificate in writing of the persons so elected, and if the commissioners neglect or refuse to hold said elections, or said freeholders to superintend said elections, or to file such certificate, they shall forfeit and pay the sum of ten dollars each, to be recovered before any justice of the peace of Catawba county, one half to the use of the town, the other half to the use of the person suing for the same; the five persons receiving the highest number of votes shall be declared elected commissioners, and in case of a tie the said freeholders shall have the casting vote.

SEC. 2. *Be it further enacted*, That section fifteen of the Amends sec.  
said two hundred and forty-seventh chapter be amended 15, chap. 247,  
by striking out the words "or fifty cents on the poll," '55.  
and insert the words "or five dollars on the poll."

SEC. 3. *Be it further enacted*, That all laws and clauses Repeals con-  
of laws in said chapter contained, coming in conflict with flicting laws.  
this act are hereby repealed. [Ratified the 10th day of  
March, A. D., 1866.]

AN ACT TO EXTEND THE CORPORATE LIMITS OF THE TOWN OF KINSTON, *Chap. 15.*

AND FOR OTHER PURPOSES.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the corporate limits of the town of Kinston, in the county of Lenoir, be extended to a point not exceeding six hundred yards beyond the original limits of said town.

SEC. 2. *Be it further enacted*, That the mayor and commissioners of said town shall have the same power and Powers of  
mayor and  
commission-  
ers.

authority over the extension hereby granted, that they have over the original limits of said town, and that all persons living within the limits of said town hereby extended, shall be entitled to all the rights and privileges of other persons living within the original limits of said town.

*Unimproved lands exempt from town tax.* SEC. 3. *Be it futher enacted,* That all unimproved farm lands and unimproved lands not laid off into town lots, included within this extension of the limits of said town, are hereby exempt from any taxes which may be levied by the board of commissioners of said town: *Provided,* That nothing herein contained shall be so construed as to prohibit said commissioners from taxing said lots when improved or when laid off into town lots.

*Commissioners empowered to open streets.*

SEC. 4. *Be it further enacted,* That said mayor and commissioners shall have power, with the consent of the owners of the land, or by purchase of the land, to open streets through the extended limits of said town.

*Increase of poll tax granted.*

SEC. 5. *Be it further enacted,* That the mayor and commissioners of said town be empowered to increase the poll tax on all taxable polls within their corporate limits, to a sum not exceeding one dollar on each taxable poll.

SEC. 6. *Be it further enacted,* That this act shall be in force from and after its ratification. [Ratified this 12<sup>th</sup> day of March, A. D., 1866.]

*Chap. 16. AN ACT TO AMEND AN ACT ENTITLED AN ACT TO INCORPORATE THE TOWN OF GRAHAM, IN THE COUNTY OF ALAMANCE.*

*Amends former act.*

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That an act entitled an act to incorporate the town of Graham, in the county of Alamance, ratified on the twenty-eighth day of January, eighteen hundred and fifty-one, be, and the same is hereby amended with the following additional provisions, to

wit: That no person shall sell by wholesale or retail, or give any spirituous or fermented liquors, wines, or cordials, within the corporate limits of the town of Graham without first obtaining a permit from the corporate authorities of said town, under a penalty of one hundred dollars for every offence, to be recovered by warrant in the name of the corporation before the mayor of said town, or of imprisonment not exceeding twenty days, at the discretion of the said mayor.

SEC. 2. *Be it further enacted*, That on failure or neglect of any person to pay taxes or fines imposed by the corporate authorities of said town, when the same shall be due or demanded, the person so offending shall be liable to work on the streets of said town for the space of five days, and any person failing so to work, the mayor of said town may issue a warrant to the town constable, commanding him to arrest said person, and upon conviction before said mayor for failing to pay taxes, or to so work on the streets, the mayor may commit the person so offending to the common prison, at the discretion of the mayor.

SEC. 3. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 6th day of March, A. D., 1866.]

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AN ACT TO INCORPORATE THE TOWN OF NEWPORT, IN CARTERET *Chap. 17.*  
COUNTY.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That a town is established in the county of Carteret by the name of Newport, and the corporate limits of said town are hereby declared to be as follows to-wit: Beginning at the mouth of Laurel swamp branch, running with said branch to Deep creep swamp, thence with said swamp to El'sha Morton's line, thence

with said line to school-house branch, thence with said branch to Newport river, thence with said river to the beginning.

*Commissioners appointed.*

SEC. 2. *Be it further enacted,* That the government of said town of Newport shall be vested in the following named persons, and their successors in office, to wit: Hiram R. Bell, Major Isaac S. Hill, Thomas Hill, Jasper Mann and Josiah S. Bell.

*Body politic.*

SEC. 3. *Be it further enacted,* That the commissioners, and their successor in office, appointed agreeably to the direction of this act, shall be, and they are hereby incorporated into a body corporate by the name of "The commissioners of the town of Newport," and, by that name, shall have succession and a common seal, with all the rights, powers and privileges granted to, or invested in corporations, by virtue of chapter one hundred and eleven of the Revised Code of North Carolina.

*Authorizes yearly election for commissioners.*

SEC. 4. *Be it further enacted,* That an election shall be held in each and every year, on the first Monday of March, by the inhabitants of said town, qualified to vote for members of the House of Commons, for five commissioners, who shall hold their office for one year, or until their successors are appointed.

SEC. 5. *Be it further enacted,* That the commissioners, under this act, shall be and continue to act as such, until their successors are appointed.

SEC. 6. *And be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 30th day of January, A. D. 1866.]

*Chap. 18. AN ACT TO LEGALIZE THE ELECTION OF MAYOR AND COMMISSIONERS IN THE TOWN OF MORGANTON.*

*Preamble*

WHEREAS, Upon the termination of the provisional government, a vacancy in the offices of mayor and commissioners of the town of Morganton did occur, which

has been filled by an election of the legal voters of said town, on the thirteenth of January, one thousand eight hundred and sixty-six, and which was irregular and informal as to time and manner of such election. Therefore:

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the election of William C. Erwin, mayor, and John M. Happoldt, John A. Hunnt, Joseph Chambers, John W. McElrath and Robert G. Presnall, commissioners of the town of Morganton, in the county of Burke, is confirmed and declared lawful and valid to all interests and purposes, as if elected at the regular time, and in the usual manner provided by law.

SEC. 2. *Be it further enacted,* That it shall be lawful for said mayor and commissioners to adopt the acts, rules, regulations and by-laws of their predecessors, and to collect all taxes, fines and forfeitures, levied and imposed by them, and to prosecute all suits brought by their said predecessors for the recovery of taxes, fines, forfeitures and amercements now pending.

SEC. 3. *Be it further enacted,* That said appointments of mayor and commissioners shall continue in force during the year one thousand eight hundred and sixty-six, and until their successors are duly appointed.

SEC. 4. *And be it further enacted,* That this act shall take effect and be in force from its ratification. [Ratified this 5th day of February, A. D., 1866.]

AN ACT TO INCORPORATE THE TOWN OF COMPANY SHOPS, IN THE *Chap. 19.*  
COUNTY OF ALAMANCE.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the town of Company Shops, in the county of Alamance, is hereby incorporated by the

Confirms elec-  
tion of com-  
missioners.

Powers of  
commission-  
ers.

Appointments  
to continue in  
force one  
year.

name and style of "Company Shops," and shall be subject and entitled to enjoy all the privileges and powers contained in the various sections of the one hundred and eleventh chapter of the Revised Code.

Corporate limits defined.

SEC. 2. *Be it further enacted*, That the corporate limits of said town of Company Shops shall be one mile and a half square, having for the center of the same the hotel of the North Carolina Railroad.

Commissioners appointed.

SEC. 3. *Be it further enacted*, That J. G. Moore, B. E. Seigient, D. Wilkes, Dr. W. C. Tarpley and Jacob Trolinger are hereby constituted, appointed and declared to be commissioners for said town of Company Shops, and they, and their successors, are hereby invested with all rights, privileges, powers and immunities conferred upon, and secured to commissioners of incorporated towns by said one hundred and eleventh chapter of the Revised Code, until their successors have been elected and qualified agreeable to the provisions of said one hundred and eleventh chapter, entitled "Towns."

Powers.

SEC. 4. *And, be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 7th day of February, A. D., 1866.]

*Chap<sup>2</sup> 20. AN ACT TO AMEND THE CHARTER OF THE TOWN OF FAYETTEVILLE.*

Empowers commissioners to appoint assessors.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That to facilitate the collection of the corporation taxes of the town of Fayetteville, it shall and may be lawful for the mayor and commissioners, at their first meeting, or any subsequent meeting, after the first day of January in each and every year, to appoint one or more, not exceeding three, discreet persons, freeholders, to take and make out the list of taxables, and assess the taxable property subject to taxation, being the same upon

which the county and State assessed taxes, upon which the said mayor and commissioners shall, on or before the first day of April, in each an every year, assess and order to be collected such rates of taxes as may be necessary to provide for the liabilities and expenses of said town.

SEC. 2. *Be it further enacted*, That it shall be the duty <sup>Duty of as-</sup>  
of said assessors to give notice and require tax payers to  
give in their taxables, and the collector to collect the  
taxes assessed, under the same penalties as are now pro-  
vided in the case of assessors, collectors and sheriffs, un-  
der the order of the county courts.

SEC. 3. *And be it further enacted*, That this act shall  
be in force from and after its ratification. [*Ratified the*  
*7th day of February, A. D., 1866.*]

AN ACT TO CONTINUE IN OFFICE THE PROVISIONAL COMMISSIONERS OF *Chap. 21.*  
LINCOLNTON, AND OTHER TOWNS.

SECTION 1. *Be it enacted by the General Assembly of the Provisional State of North Carolina, and it is hereby enacted by the au- commission-  
thority of the same,* That the provisional commissioners of <sup>ers continued</sup>  
in office.  
the towns of Lincolnton, Salisbury, Wilmington, Kinston, Rutherfordton, Salem, Edenton, Asheville, Hendersonville, Hillsboro', Louisburg, Milton and Kenansville, who were in office at the termination of the provisional government of the State, be, and the same are hereby continued in office, until their successors are elected and sworn into office, according to the provisions of the acts of incorporation of said towns.

SEC. 2. *Be it further enacted*, That all the acts and <sup>Legalizes cer-  
tain acts.</sup>  
doings of said provisional commissioners between the ter-  
mination of the provisional government and the passage  
of this act, not inconsistent with the powers conferred  
upon them by said acts of incorporation, be, and the same  
are hereby in all things, ratified and confirmed.

SEC. 3. *And be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 26th day of January, A. D., 1866.]*

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*Chap. 22. AN ACT TO REGULATE THE SALE OF SPIRITUOUS LIQUORS IN THE TOWN OF SALEM, IN FORSYTHE COUNTY.*

Prohibits sale  
of liquor, less  
than three  
gallons.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That it shall not be lawful for any person to sell spirituous liquors in the corporate limits of the town of Salem, in quantities less than three gallons, except such persons as have obtained permission from the board of commissioners for said town.*

Penalty for  
violation.

SEC. 2. *Be it further enacted, That any person who shall violate this act, shall be deemed guilty of a misdemeanor, and upon due conviction thereof in the county or superior court, shall be fined not less than fifty dollars for every offence. [Ratified this 12th day of March, A. D., 1866.]*

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*Chap. 23. AN ACT TO AMEND AN ACT TO INCORPORATE THE TOWN OF HIGH POINT,  
IN GUILFORD COUNTY, PASSED BY THE GENERAL ASSEMBLY AT ITS  
SESSION, FEBRUARY, 1859.*

Authorizes  
election of  
mayor and  
commission-  
ers.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That an election shall be held in each and every year on the first Monday in February, by the inhabitants thereof qualified to vote for members of the House of Commons, for a mayor and four commissioners, who shall hold their office for one year or until their successors are appointed.*

SEC. 2. *And be it further enacted, That this act shall be in force from and after its ratification. [Ratified this 14th day of February, A. D., 1866.]*

AN ACT TO AMEND AN ACT PASSED BY THE GENERAL ASSEMBLY OF *Chap. 24.*

NORTH CAROLINA, AT THE SESSION OF EIGHTEEN HUNDRED AND FIFTY EIGHT, FIFTY-NINE, ENTITLED "AN ACT TO AMEND THE ACT PASSED BY THE GENERAL ASSEMBLY OF NORTH CAROLINA, AT THE SESSION OF EIGHTEEN HUNDRED AND FIFTY-FOUR, FIFTY-FIVE, TO INCORPORATE THE TOWN OF LENOIR, IN CALDWELL COUNTY."

*SECTION 1. Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the first section of the act ratified the twenty-first of January, eighteen hundred and fifty-nine, entitled "an act to amend an act passed by the General Assembly of North Carolina, at the session of eighteen hundred and fifty-four, fifty-five, to incorporate the town of Lenoir, in Caldwell county," be, and the same is hereby amended, so as to prohibit the sale of spirituous liquors in quantity less than five gallons, subject to the provisions and requirements of said act.

*S. c. 2. Be it further enacted,* That this act shall be in force, and take effect from and after its ratification. [*Ratified the 26th day of February, A. D. 1866.*]

## AN ACT AUTHORIZING THE TOWN OF WADESBORO' TO LEVY TAXES.

*Chap. 25.*

*SECTION 1. Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the mayor and town commissioners of the town of Wadesboro', in the county of Anson, be empowered, and are hereby authorized to levy a tax of not less than five dollars, nor more than five hundred dollars, on all retailers of spirituous liquors within the corporate limits of the town of Wadesboro'. [*Ratified the 10th day of March, A. D. 1866.*]

Mayor and  
commission-  
ers authorized  
to tax spirit-  
uous liquors.

*Chap. 26. AN ACT TO AMEND THE ACT OF INCORPORATION OF THE TOWN OF CLINTON, IN SAMPSON COUNTY.*

Tax on spirituous liquors.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That upon all certificates of recommendation furnished by the commissioners of the town of Clinton, in the county of Sampson, to retailers of spirituous liquors, the commissioners shall fix the tax upon said recommendation and certificate at any sum, not exceeding fifty dollars, they may think right. [Ratified the 6th day of February, A. D., 1866.]*

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*Chap. 27. AN ACT TO REPEAL THE SEVENTEENTH SECTION OF AN ACT PASSED BY THE GENERAL ASSEMBLY, AT ITS SESSION IN THE YEAR EIGHTEEN HUNDRED AND TWENTY-FIVE, ENTITLED "AN ACT FOR THE BETTER REGULATION OF THE TOWN OF BEAUFORT."*

What persons competent to vote.

SEC. 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That all citizens of the town of Beaufort, qualified to vote for members of the House of Commons, shall be competent to vote for commissioners of said town.*

SEC. 2. *And, be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 6th day of March, A. D., 1866.]*

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*Chap. 28. AN ACT FOR THE BENEFIT OF THE FIREMEN OF THE TOWN OF WILMINGTON.*

Members of fire companies exempt from jury and militia duty.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That the members of the different fire companies of the town of Wilmington be, and they*

are hereby exempt from all jury and militia duty, except in time of actual hostilities.

SEC. 2. *Be it further enacted*, That in no case shall the number of members of each company exceed sixty.

SEC. 3. *And, be it further enacted*, That this act shall be in full force and effect from and after its ratification. [Ratified the 7th day of February, 1866.]

## CORPORATIONS.

### AN ACT TO INCORPORATE THE NEWBERN SAVINGS INSTITUTION.

*Chap. 29.*

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That for the purpose of establishing a Savings Institution, in the city of Newbern, Messrs. A. T. Jenkins, W. H. Oliver, J. D. Flanner, Thomas J. Mitchell, I. Disosway, John D. Whitford, L. A. Guion, C. W. McLean and Frederick C. Roberts, shall constitute a board of commissioners, who shall, after giving ten day's public notice of the time and place by them or a majority of them agreed upon, cause books to be opened for receiving subscription to the capital stock of the company, and cause the same to be kept open for thirty days, unless the capital stock hereinafter mentioned shall be sooner subscribed.

Commissioners appointed to receive subscription of stock.

SEC. 2. *Be it further enacted*, That the subscribers *Body politic.* aforesaid, and such others as may thereafter become members of the company, shall be, and hereby are created and made a body politic and corporate, by the name and style of "The Newbern Savings Institution," to be located in said town, and by that name shall have succession and be capable in law to hold and dispose of real and personal property by deed or otherwise, to sue, and be sued, plead and be impleaded, and to answer and be answered in all

courts whether of law or equity, and to receive and make all deeds, transfers, and conveyances whatsoever, and to make, have and use a common seal, and the same to change and renew at pleasure, and generally, to do every other act or thing necessary to accomplish the purposes and provisions of this act: *Provided*, the said corporation shall purchase and hold only such lands, tenements and hereditaments as shall be requisite for the convenient transaction of its business, or shall have been *bona fide* mortgaged to it by way of security, or conveyed to it in satisfaction of debts previously contracted in the course of its dealings, or purchased at sales upon judgments which shall have been obtained for such debts.

Commissioners to notify subscribers.

SEC. 3. *Be it further enacted*, That upon the subscription of the capital stock aforesaid, the said commissioners, or a majority of them, shall notify the said subscribers and appoint a time and place for them to assemble and take upon themselves their corporate powers and privileges, and then, and annually thereafter, as the by-laws of said Institution shall provide, five directors shall be chosen for the management of the affairs of the Institution for the ensuing twelve months, or until their successors shall be elected according to the by-laws of the company.

Directors, powers of.

SEC. 4. *Be it further enacted*, That the directors for the time being, or a majority of them, shall have power to elect a president from their own body, or from the other members, to appoint all such officers, agents and servants as they shall deem necessary to transact the business of said Institution; to fix their compensation, and in their discretion to dismiss them; to provide for the taking of bonds to said Institution, from all or any of the officers, agents or servants by them so appointed, with security conditioned in such form as they shall prescribe for the faithful execution of their several duties, and to secure the corporation from loss; to regulate the manner of making and receiving deposits; the form of certificates

to be issued to depositors, and the manner of transferring stock in said Institution ; to provide for the investment of the funds of the corporation in such manner as they shall deem most safe and beneficial ; to provide for the admission of members, and furnishing proof of such admission ; to provide for paying all necessary expenses incurred in conducting the affairs of the corporation, and generally, to pass all such by-laws as shall or may be necessary to the exercise of the said powers and of the powers vested in said corporation by this charter, and the same by-laws to alter and repeal : *Provided, however,* that the stock-holders in any general meeting, may modify, alter or repeal, any of the by-laws of said Institution, so made by the directors as aforesaid, and may pass others, which shall be binding upon the said directors : *Provided further,* That no by-law of the Institution shall be made incompatible with the Constitution and laws of this State, or of the United States.

SEC. 5. *Be it further enacted,* That said corporation shall be capable of receiving from any person or persons, or bodies politic or corporate, any deposit or deposits of money, and it shall have power to invest its funds in notes, bonds, bills of exchange, gold and silver, public stocks or other securities, at the discretion of the directors, in the manner by them deemed most safe and beneficial, and the same to sell and buy as they may deem most advisable : *Provided,* That nothing herein contained shall be construed to authorize the corporation to issue any certificate of deposit, or bill, or note, or other device in nature of a bank note.

SEC. 6. *Be it further enacted,* That such deposits shall be re-paid to each depositor, when required, at such times and with such interest, and under such regulations as the board of directors shall, from time to time prescribe, which regulations shall not be altered so as to effect any one who may have deposits with said Institution at the time of such alteration ; and all certificates or evidences

Concerning  
deposits.

of deposit made by the proper officer, shall be effectual to bind the Institution as fully as if attested by the seal of the company.

*Deposits made by minors.*

SEC. 7. *Be it further enacted,* That when any deposit shall be made by any person being a minor, the said corporation may pay to such depositor, any such sum or sums as may be due to him or her at their discretion, not exceeding two hundred and fifty dollars, although no guardian shall have been appointed for such minor, and the receipt or acquittance of such minor shall be as valid as if the same were executed by a guardian of such minor.

*Committee of examination, duties of.*

SEC. 8. *Be it further enacted,* That it shall be the duty of the directors, at least once in every six months, to appoint five competent members of said corporation as a committee of examination, whose duty it shall be to investigate the affairs of the corporation, and make and publish a report in one or more newspapers published in said town of Newbern, if any, and if none, then in the newspaper published nearest to said town; and it shall be the duty of said directors to make and declare, at least semi-annually, dividends of its profits whenever the profits and situation of the company will justify it, and the same to pay over to the stockholders, or their legal representatives, within ten days thereafter, if called on.

*Transfer of stock.*

SEC. 9. *Be it further enacted,* That no stockholder who is a debtor to the corporation shall be permitted to transfer his stock until such debt be paid or otherwise secured to the satisfaction of the directors, who are hereby authorized to sell and transfer the same, if the debt is not paid, first giving ten days prior notice in writing to such director of their intention so to do.

*Rate of interest.*

SEC. 10. *Be it further enacted,* That in all discounts or loans to be made by said Institution, it shall not take more than the rate of interest established by the laws of the State of North Carolina, but it shall, and may be lawful, to take such interest in advance, at the time of making

such loan, at the rate of one half per cent. for every thirty days.

SEC. 11. *Be it further enacted*, That the concerns of the Institution shall, at all times, be subject to the inspection of the treasurer of the State, or of such other officers or agents of the State as may be selected for that purpose by the General Assembly.

SEC. 12. *Be it further enacted*, That the capital stock of said corporation shall not exceed the sum of one hundred thousand dollars, to be divided into shares of one hundred dollars each, unless and until an additional capital shall hereafter be authorised by the General Assembly.

SEC. 13. *And be it further enacted*, That this act shall be in force from and after its ratification. [Ratified this 12th day of March, A. D., 1863.]

AN ACT TO INCORPORATE THE TRUSTEES OF THE GENERAL ASSEMBLY OF *Chap. 30.*

THE PRESBYTERIAN CHURCH IN THE UNITED STATES.

SECTION 1. *Be it enacted by the General Assembly of the Body politic. State of North Carolina, and it is hereby enacted by the authority of the same,* That Thomas C. Perven, Rev. B. M. Palmer, D. D., Samuel McCorkle, Joseph H. Wilson, Jesse H. Lindsay, Robert Adger, J. A. Ausley, J. A. Crawford, James B. Walker, J. A. Inglis, John Whiting, R. M. Patton, Rev. George Howe, D. D., Rev. J. S. Kirkpatrick, D. D., and William L. Mitchell, and their successors duly chosen, in manner as herein directed, be, and they are hereby constituted a body politic and corporate, by the name and style of "The trustees of the General Assembly of the Presbyterian Church in the United States," and, by the name and style aforesaid, shall be able and capable to take and hold all such estate, property and effects, as may be acquired by gift, purchase, devise or bequest, to aid and enable the said General As-

sembly of the Presbyterian Church to undertake and carry on the work of christian education, of foreign and domestic missions, of the publication of such books, tracts and papers, as are connected with the diffusion of religious literature and learning, and of building up and supporting churches of their faith and worship in the United States aforesaid ; and all the said estate, property and effects that shall be acquired by the said trustees, and their successors, at any time, shall be held, used and disposed of, according to the directions of the General Assembly aforesaid : *Provided*, That the property, real and personal, held or possessed by said corporation, shall not exceed two million dollars.

Powers of  
trustees:

SEC. 2. *Be it further enacted*, That said trustees, and their successors, shall have and use a common seal, and alter the same at pleasure, and, by the name aforesaid, may sue and be sued, plead and be impleaded ; and they are hereby authorized to make all by-laws and ordinances, prescribe the duties and qualifications of their officers, elect such officers as are necessary, and do any thing proper or incident to the due government and support of the corporation, and for the management of the funds and revenues thereof: *Provided*, Such by-laws, ordinances or acts done, shall not be repugnant to the constitution of the United States, or this State, or any direction of the said General Assembly.

Corporation to  
consist of fif-  
teen persons.

SEC. 3. *Be it further enacted*, That said corporation shall consist of fifteen persons, unless the said General Assembly shall, at some future time, change that number, five of whom shall be sufficient for the transaction of any business ; and, as vacancies may occur, the said General Assembly, at their pleasure, may fill them.

Branches of  
corporation.

SEC. 4. *Be it further enacted*, That the General Assembly shall establish any committees, boards or agencies for any of the purposes recited in section first, the same shall be held and deemed to be branches of this incorporation ; and if any gift, grant, sale, devise, or be-

quest shall be made to the "trustees of the General Assembly of the Presbyterian Church in the United States," for the use of such committees, boards or agencies, the same shall be good and effectual, to pass to such objects whenever the donor, grantor, bargainer or testator shall name the aforesaid corporation in general terms.

SEC. 5. *Be it further enacted,* That the said corporation may alienate any real estate owned by them for any of the trusts aforesaid, and the conveyance shall be executed by the president with the seal attached, and be attested by a witness. Powers of corporation.

SEC. 6. *Be it further enacted,* That the first meeting of the persons named in this act as corporators, shall be in the town of Charlotte; and, for the due administration of justice, after this charter is accepted, process may be served on any officer of the said corporation, or any one of the said trustees. Place of meeting.

SEC. 7. *Be it further enacted,* That the General Assembly reserves the right to amend the charter hereby granted, by restricting or enlarging its privileges. Future amendments.

SEC. 8. *And, be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 19th day of February, A. D., 1866.]

AN ACT TO INCORPORATE SALEM FEMALE ACADEMY, AT SALEM, IN THE *Chap. 31.*

COUNTY OF FORSYTHE.

SECTION 1. *Be it enacted by the General Assembly of the Body politic. State of North Carolina, and it is hereby enacted by the authority of the same,* That the Right Reverend George F. Bahnsen, and the Reverend Emil A. DeSchweinitz, and the Reverend Lewis Rights, duly elected by the Synod of the Southern District of the Church of the United Brethren, (commonly called Moravians,) in the United States of America, a board of direction of the ecclesiastical affairs of said church in said district, and, like-

wise constituted, by virtue of their office, the board of trustees of the Salem Female Academy, and such other persons as may be hereafter appointed their associates or successors, according to the rules and regulations of said branch of the church of the United Brethren, be, and they are hereby constituted a body politic and corporate, to be known and distinguished by the name and style of "The Salem Female Academy," and, by that name, shall have succession and a common seal, and shall be able and capable in law, of holding lands, and tenements, and chattels, sufficient for the purposes of the school ; and of sueing and being sued, pleading and being impleaded, in their corporate name.

Duties of trustees.

SEC. 2. *Be it further enacted*, That the trustees already appointed, or who shall be hereafter appointed, in accordance with the fundamental statutes which govern the church of the United Brethren aforesaid, shall have the care and management of said school, and of its estates and properties, and shall have power to make all needful by-laws and regulations for the same

Powers of Faculty.

SEC. 3. *Be it further enacted*, That the faculty of said school, that is to say, the president and professors and teachers, by and with the consent of the trustees, shall have the power of conferring all such degrees or marks of literary distinction, or diplomas, as are usually conferred in colleges and seminaries of learning.

SEC. 4. *And, be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 3rd day of February, A. D., 1866.]

*Chap. 32. AN ACT TO INCORPORATE DILLWOOD CEMETERY, IN THE COUNTY OF GUILFORD.*

Body politic.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That Wm L. Scott, Lyndon Swain,

A. P. Eckel, D. W. C. Benbow, William C. Porter, A. C. Caldwell, and such other persons as may associate themselves with them for the purpose hereinafter mentioned, be, and they are hereby made a body politic and corporate, by the name and style of "Dillwood Cemetery," and, by that name, may sue and be sued, plead and be impleaded, in all the courts of his State, contract and be contracted with, and may have a common seal.

SEC. 2. *Be it further enacted*, That said corporation Powers of corporation. may purchase and hold so much land as may be necessary for the purpose of establishing a burial ground near the town of Greensboro', in the county of Guilford, and may sell, or otherwise dispose of the same, or any part thereof, to be used exclusively as a cemetery; and all moneys arising from the sale of lots in the said cemetery, or in any otherwise, shall be expended or disposed of in such way, and for such purpose, as said corporation may deem expedient; and said corporation may acquire such personal property as may be needed in improving and embellishing the said grounds.

SEC. 3. *Be it further enacted*, That if any person shall Penalty for trespass. wilfully mutilate, deface, injure, destroy or remove any tomb, monument or grave stone, or other structure, placed in the cemetery aforesaid, or any fence, railing, or other work for the protection or ornament of said cemetery, or of any tomb, monument or structure aforesaid, or of any lot within the cemetery aforesaid, or shall wilfully cut, break, impair or destroy any tree, shrub, plant or vine within the limits of said cemetery, such person, so offending, shall be deemed and held guilty of a misdemeanor, and indictable in either the county or superior court, and, upon conviction thereof, shall be fined or imprisoned, or both, at the discretion of the court, and shall be, moreover, liable in an action of trespass, which may be brought in the name of said corporation, for damages by such unlawful act.

Rights of corporation not to pass.

SEC. 4. *Be it further enacted*, That the rights and interests of the several corporators shall not pass into the hands of personal representatives, but, in the event of death, shall remain in the families of each, according to the course of descent.

No streets to be established.

SEC. 5. *Be it further enacted*, That no streets, lanes, roads or alleys shall, at any time, be made or established over the grounds of said cemetery, or any part thereof, without the consent of the corporation, nor shall the same be condemned or taken, in any manner, for any public use, without such consent.

Powers to sell or convey.

SEC. 6. *Be it further enacted*, That such corporator, or his successor, shall have power to sell and convey, by deed, his interest in the said cemetery grounds and improvements, and in the personal property acquired by the corporation; and the said corporators shall have power to sell and convey, by deed, the entire seal and personal estate belonging to said corporation, but only for the purpose of a cemetery, and without impairing the rights, interests, and privileges of persons who have before become proprietors of lots in said cemetery.

Powers of corporation.

SEC. 7. *Be it further enacted*, That said corporation may prescribe the form of conveyance, for any lot or lots in said cemetery, and how the same shall be executed, and shall have full power to make all such by-laws and regulations as may be necessary to conduct the affairs of said corporation, and to improve and embellish said cemetery; *Provided*, The same be not inconsistent with the constitution and laws of this State and the United States.

Proviso.

SEC. 8. *And, be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 5th day of February, A. D., 1866.]

AN ACT TO INCORPORATE THE ROCK ISLAND MANUFACTURING COMPANY, *Chap. 33.*  
IN THE COUNTY OF MECKLENBURG.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That John A. Young, John Wilkes, Miles L. Wriston and James Earmshaw, and their associates, successors and assignes, be, and they are hereby created a corporation and a body politic, in law and in fact, by the name and style of the Rock Island Manufacturing Company, for the purpose of manufacturing wool, cotton, grain and other articles in the county of Mecklenburg, and by that name and style may sue and be sued, plead and be impleaded in any court of record, contract and be contracted with, have perpetual succession and a common seal, and acquire, possess, enjoy and retain real and personal estate, and also goods and merchandize, to enable them to carry on their business with advantage and profit, and shall so continue for thirty years, and during said period, and at the expiration thereof, may sell, barter, exchange and dispose of the real and personal estate acquired in a corporate character, as also all the articles manufactured and owned by them.

Sec. 2. *Be it further enacted,* That said corporation shall have power to make all necessary by-laws and regulations, not inconsistent with the laws and constitution of this State for its government, and to alter and amend the same at pleasure, and to appoint officers and agents to transact their business, and conduct their operations.

Sec. 3. *Be it further enacted,* That the capital stock of said company or corporation shall be one hundred thousand dollars; in shares of one thousand dollars each, and the capital stock may, at the discretion of the company, be enlarged to five hundred thousand dollars.

Sec. 4. *Be it further enacted,* That the stockholders, at their first general meeting, shall proceed to organize, by the election of such number of directors and officers,

Election of  
officers.

as, in their judgment, may be necessary to properly attend to and conduct the business of the company, and in their by-laws, shall prescribe their general duties, and provide for their re-election, and for the general meetings of stockholders, and also prescribe the mode of election, manner and scale of voting, and the manner of issuing certificates of stock, and the mode of transferring and assigning the same. All officers, when once elected by said company, shall continue in office until their places are filled by others duly chosen, and the regular term of office shall not be less than one year. If the election of officers and filling vacancies be omitted on the day prescribed, the same may be done on any subsequent day, without forfeiting any of the rights or privileges of the company.

SEC. 5. *And be it further enacted,* That this act shall be in force from and after its ratification. [Ratified this 3rd day of March, A. D., 1866.]

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*Chap. 34.* AN ACT TO INCORPORATE THE CLARENDON BRIDGE COMPANY, AND TO INVEST CERTAIN POWERS THEREIN.

Preamble.

WHEREAS, By an act of the General Assembly of the State of North Carolina, passed in the year one thousand eight hundred and eighteen, entitled, "An act to authorize and empower James Seawell, and his associates, to build a bridge across the Cape Fear river, near Fayetteville," the said James Seawell, and his associates, were created a body corporate: and, whereas, in the year one thousand eight hundred and fifty-two, the Fayetteville and Northern Plank-Road Company became the assignees of the said James Seawell, and his associates, and took a transfer of the stock: and, whereas, on the twentieth day of December, one thousand eight hundred and sixty-five, all the interest of said Fayetteville and Northern Plank-

Road Company, in and to said bridge property was sold at public auction by act of the stockholders: and, whereas, at the said sale, A. A. McKethan, Henry Lilly, E. J. Lilly and Thomas McDonald, became the purchasers, and now desire to take a new corporate name and to enlarge the provisions of the former charter. Therefore,

SECTION 1. *Be it enacted by the General Assembly of the Body politic. State of North Carolina, and it is hereby enacted by the authority of the same,* That A. A. McKethan, Henry Lilly, Edmund J. Lilly and Thomas McDonald, and such other parties as they may associate with them, their successors and assigns, are hereby declared to be a body corporate under the name of "The Clarendon Bridge Company," with a capital stock of forty thousand dollars, divided into shares of one hundred dollars each, and as such shall have all the rights, powers and privileges, which, by the laws of this State, belong to corporations in general.

SEC. 2. *Be it further enacted,* That said corporotion Rate of tolls. shall not charge over the following rate of tolls, to wit: one horse cart, twenty-five cents; two horse cart, thirty cents; one horse wagon, twenty-five cents; two horse wagon, thirty-five cents; four horse wagon, sixty cents; five and six horse wagons, seventy-five cents; one horse pleasure vehicle, thirty cents; two horse pleasure vehicle, fifty cents; four horse pleasure vehicle, one dollar; man and horse, ten cents; single horse, five cents; cattle, sheep and hogs, five cents; foot passenger, five cents; and in case of failure of any person using the bridge, which the said corporation may re-build across the Cape Fear river, at Fayetteville, without paying the aforesaid tolls, the said Clarendon Bridge Company may, in their corporate name, by warrant before a justice of the peace, recover the same in such mode as is applicable to any other civil case of which a justice of the peace has jurisdiction. And this act shall be in force from and after its ratification. [Ratified this 30th day of January, A. D., 1866.]

**Chap** 35. AN ACT TO INCORPOTAE THE WELDON ENTERPRISE AND LOAN COMPANY.

**Body politic.** SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That R. W. Daniel, Charles J. Gee, J. T. Evans, J. B. Tilghman, B. W. Spilman, J. T. Gooch, W. A. Daniel, and such other persons as are, or may be hereafter associated with them, for the purposes hereinafter specified, and their successors, be, and the same are hereby created and constituted a body politic and corporate, under the name and style of "The Weldon Enterprise and Loan Company," and by that name may sue and be sued, plead and be impleaded, contract and be contracted with, have a common seal, which they may alter when they deem proper, and have all other powers and authorities usually granted to bodies corporate.

**Capital Stock.** SEC. 2. *Be it further enacted,* That the said company shall have a capital stock not exceeding the sum of two hundred thousand dollars, and may purchase and hold to them and their successors, all property real and personal necessary to the objects for which they are incorporated, not to exceed the amount of one million of dollars, and may transfer the same.

**Object of company.** SEC. 3. *Be it further enacted,* That the object and business of the said company shall be this: of building houses in the town of Weldon and its vicinity, to be rented, leased or sold, as the company may deem proper, and the construction of manufactories in Weldon, and its vicinity, for like purposes.

**Power of stockholders.** SEC. 4. *Be it furt'er enacted,* That the stockholders of the said company, a majority being present, either in person or by proxy, shall have power to pass all by-laws and regulations necessary for the government and management of the company, and to elect all such officers as may be deemed proper for carrying out the object of the company, said officers to hold their offices for terms to be pre-

scribed in the by-laws, unless sooner removed by the stockholders.

SEC. 5. *And be it further enacted,* That this act shall be in force from and after its ratification, and shall continue in force for thirty years. [Ratified this 1st day of February, A. D., 1866.]

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**AN ACT TO INCORPORATE THE ALBEMARLE STEAM NAVIGATION COMPANY.** *Chap. 36.*

SECTION 1. *Be it enacted by the General Assembly of the Body politic and State of North Carolina, and it is hereby enacted by the authority of the same,* That Edward Wool and Robert Dixon, with such persons as they may hereafter associate with them, their successors and assigns, are hereby created and constituted a body politic and corporate, by the name of the Albemarle Steam Navigation Company; and, as such body politic and corporate, and by such name, may sue and be sued, plead and be impleaded, shall have succession and a common seal; and may acquire, hold, possess, and transfer real and personal property, for the necessary purposes of the company; and may make and adopt all rules, regulations and by-laws for the government of said company, not inconsistent with the laws of this State or of the United States.

SEC. 2. *Be it further enacted,* That said company shall have all the rights, powers and privileges which they may deem necessary, to build, construct and purchase steamboats for the transportation of persons, goods, wares and merchandise, or any articles of property whatsoever, to and from any place situated on the Albemarle Sound, or its tributaries.

SEC. 3. *Be it further enacted,* That the capital stock of said company shall be one hundred thousand dollars, distributed in shares of such amount as shall be most convenient and necessary for the purposes of the company.

SEC. 4. *And, be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 6th day of March, A. D., 1866.]

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*Chap. 37.*

## AN ACT TO CHARTER THE HIGH SHOALS RAILROAD COMPANY.

*Body politic.* SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That for the purpose of establishing and maintaining a connection by railroad between the Ellison Ore Bank, by the High Shoals, in the county of Gaston, and the Wilmington, Charlotte and Rutherford Railroad, Charles Wilkes and John Wilkes, their associates, successors and assigns, be, and they are hereby incorporated, and made a body politic, by the name and style of the "High Shoals Railroad Company," with power to make, and from time to time to alter, such by-laws, rules and regulations, and to have such officers as may be necessary for the purpose of this act, with power also to have and use a common seal, to sue and be sued, plead and be impleaded at law and in equity, and to have and enjoy the powers, privileges, and authorities conveyed by law on railroad and other companies and corporations, under the sixty-first and twenty-sixth chapters of the revised code of this State.

*Powers.*

SEC. 2. *Be it further enacted,* That the said company shall have power to transport for such fare and reward as may be agreed upon, to and between the said points, all iron, minerals, produce, passengers and all other articles, goods and things whatsoever, by horse or steam power, as they deem proper, and the same to store for hire and reward.

*Capital stock.*

SEC. 3. *Be it further enacted,* That the capital stock of said company shall not exceed the sum of one hundred and fifty thousand dollars, to be divided into shares of one hundred dollars each, and transferable and assignable

as may be provided by the by-laws of the company; and all such shares shall be deemed personal estate, and they may raise money by loan or otherwise, sufficient to equip and complete their road upon such terms and security as a majority of the holders of stock, representing a majority of the capital hereby authorized to be invested, may direct.

SEC. 4. *Be it further enacted,* That any obstruction to the safe and free passage of cars and other vehicles on the said road shall be deemed a public nuisance, and may be abated as such by any officer, agent or servant of the said company, and the person causing such obstruction may be indicted as for committing a public nuisance.

SEC. 5. *And, be it further enacted,* That this act shall be in force and full effect, from and after its passage.  
[Ratified the 19th day of February, A. D., 1866.]

AN ACT TO INCORPORATE THE RUDISIL GOLD MINING COMPANY, IN THE *Chap. 38.*

COUNTY OF MECKLENBURG, NORTH CAROLINA.

SECTION 1. *Be it enacted by the General Assembly of the Body politic. State of North Carolina, and it is hereby enacted by the authority of the same,* That Charles Kalmbach, of the town of Charlotte, North Carolina, and Augustus C. Peacht, Joseph Reynolds, William Fisher, John J. Wright and William R. Penniman, all of the city of Baltimore, Maryland, and their associates and successors, shall be, and they are hereby created and constituted a body corporate, by the name and style of "The Rudisil Gold Mining Company," for the purpose, and with all necessary powers and privileges, to carry on the business of mining, smelting and manufacturing any gold or other minerals, in the said county of Mecklenburg, and of transporting and vending the products of their business aforesaid, and shall have the power to acquire therefor, any estate, real, personal or mixed: *Provided*, That said

company shall not hold any real estate, other than such as may be convenient for enabling it to conduct its business; nor for that purpose, at any one time, a greater quantity than two thousand acres of land.

**Capital stock.** SEC. 2. *Be it further enacted,* That the capital stock of said company shall not exceed seven hundred and fifty thousand dollars, and shall be divided into shares of five dollars each.

**Board of Directors.**

SEC. 3. *Be it further enacted,* That the affairs of the said company shall be managed by a board of directors, one at least of whom shall be a citizen of this State, and until the first election of directors by the stockholders, the persons herein before named, shall be deemed the board of directors of said company.

**Powers, etc.**

SEC. 4. *Be it further enacted,* That the corporation hereby created shall continue for thirty years, and have all the powers and privileges as provided by the revised code, chapter twenty-sixth, entitled, "corporations."

SEC. 5. *And, be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 6th day of March, A. D., 1866.]

*Chap. 39. AN ACT TO INCORPORATE TRANSYLVANIA SEMINARY, IN TRANSYLVANIA COUNTY, AT OR NEAR THE TOWN OF BREVARD.*

**Body politic.**

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That A. D. Farmer, Samuel J. Tracy, J. E. Duckworth, Ephraim England, Isaac A. Harris, William W. Moore, O. L. Erwin, T. L. Gash, and all others who are, or may hereafter become stockholders, be, and they are hereby constituted a body politic and corporate, and shall be known and distinguished by the name of "Transylvania Seminary;" and, by that name, shall have perpetual succession and a common seal, and shall be vested with power and authority to sue

and be sued, plead and be impleaded, either in law or equity, and to acquire, hold, possess, enjoy and sell, both real and personal estate, and shall have all other privileges and powers to which corporations of this kind are entitled.

SEC. 2. *Be it further enacted,* That said seminary shall be under the management of a president and board of trustees, chosen by the stockholders, who shall hold their offices for one year, and until their successors are elected or appointed by the recommendation of a majority of the stockholders, in any meeting where a majority of the whole stock is represented, each share representing one vote. And the stockholders, their successors and assigns, shall have power to fix their annual or other meetings, elect their officers, and make all by-laws necessary for the preservation of good order and protection of the interests of the institution, not inconsistent with the constitution and laws of the State of North Carolina, nor that of the United States.

SEC. 3. *Be it further enacted,* That the capital stock of <sup>Capital stock,</sup> said corporation shall not exceed ten thousand dollars, in shares of twenty five dollars each, transferable on the books of the corporation, or in such other manner as may be prescribed in the by-laws or other regulations made by the president and trustees. Land, not exceeding fifty acres, and the improvements thereon, shall be exempt from taxation.

SEC. 6. *And be it further enacted,* That this act shall be in force and effect from and after its ratification. [Ratified the 19th day of February, A. D., 1866.]

**AN ACT TO INCORPORATE RICHLAND FEMALE ACADEMY, IN THE COUNTY *Chap. 40.***  
OF ONSLOW.

SECTION 1. *Be it enacted by the General Assembly of the Body politic. State of North Carolina, and it is hereby enacted by the au-*

*thcrry of the same,* That J. M. Franck, James White, Abner Erwin, J. H. Foy, and L. W. Hargett, shall be, and they are hereby declared to be, a body politic and corporate, to be known and distinguished by the name of "The Trustees of the Richland Female Academy," and by that name shall have perpetual succession, and that they, the trustees, and their successors by the name aforesaid, or a majority of them, shall be able and capable in law and in equity to take, demand, receive and possess and hold all moneys, goods, chattels and choses in action that shall be given them for the use of the said Female Academy, and the same apply according to the will of the doners, and by gift, purchase or devise to take, have, receive, possess, enjoy and retain to them and their successors forever, any lands, rents, tenements and hereditaments of what kind, nature or quality soever the same may be, in special trust and confidence, that the same or the pr fits thereof shall be applied to, and for the use and purposes of establishing and endowing said Female Academy.

Trustees au-  
thorized.

SEC. 2. *Be it futher enacted,* That the said trustees and their successors, or a majority of them by the name aforesaid, shall be able and capable in law or equity to bargain, sell, grant, devise or dispose of and convey to the purchasers, any such lands, rents, tenements, hereditaments aforesaid, when the grant to them or the will of the devisor does not forbit it; and that they, the said trustees, and their successors, or a majority of them, shall be able and capable in law, and in equity, by the name aforesaid, to sue and implead, be sued and impleaded, answer and be answered, in all courts of record whatsoever, and they shall have power to do all such things as are usually done, not in violation of the constitution, by bodies corporate and politic, or such as may be incorporated for the promotion of learning and virtue.

SEC. 3. *And be it further enacted,* That this act shall be in force from and after its ratification. [Ratified this 19th day of February, A. D., 1866.]

AN ACT TO INCORPORATE UNION MINING COMPANY, IN THE COUNTY OF *Chap. 41.*  
 ROWAN, NORTH CAROLINA.

SECTION 1. *Be it enacted by the General Assembly of the Body politic, State of North Carolina, and it is hereby enacted by the authority of the same,* That John Williams, of Gold Hill, North Carolina, and Joseph Reynolds, William Fisher, Augustus C. Pracht, Richard Norris, Jr., and Ferdinand Thayer, all of the city of Baltimore, Maryland, and their associates and successors, shall be, and they are hereby created and constituted a body corporate, by the name and style of "The Union Mining Company," for the purpose, and with all necessary powers and privileges, to carry on the business of mining, smelting and manufacturing any gold or other minerals in the said county of Rowan, and of transporting and vending the products of their business aforesaid, and shall have the power to acquire therefor any estate, real, personal or mixed: *Provided*, That said company shall not hold any real estate, other than such as may be convenient for enabling it to conduct its business, nor for that purpose, at any one time, a greater quantity than two thousand acres of land.

SEC. 2. *Be it further enacted*, That the capital stock Capital stock. of said company shall not exceed five hundred thousand dollars, and shall be divided into shares of five dollars each.

SEC. 3. *Be it further enacted*, That the affairs of the Board of Directors. said company shall be managed by a board of directors, one at least of whom shall be a citizen of this State, and until the first election of directors by the stockholders, the persons herein before named, shall be deemed the board of directors of said company.

SEC. 4. *Be it further enacted*, That the corporation hereby Term of charter. created shall continue thirty years, and have all the powers and privileges, as provided by the revised code, chapter twenty-six, entitled, "corporations."

SEC. 5. *And be it further enacted,* That this act shall be in force from and after its ratification. [Ratified this 6th day of March, A. D., 1866.]

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**Chap. 42. AN ACT TO INCORPORATE THE CAROLINA JOINT STOCK INSURANCE AND TRUST COMPANY.**

**Body politic.** SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That Charles B. Root, Robert W. Haywood, J. J. Ferrell, and their associates and successors and assigns, are hereby created and constituted a body politic and corporate, by the name of "The Carolina Joint Stock Insurance and Trust Company."

**Powers.** SEC. 2. *Be it further enacted,* That the said company shall have power to make all and every insurance, appertaining to, or connected with, fire or like risks, of whatever kind or nature.

**Authorized to receive deposits and make loans.** SEC. 3. *Be it further enacted,* That it shall be lawful for said corporation to receive deposits of money, and loan the same; said loans to be secured by pledges of personal property, as at common law, of double the value of the sum so loaned: *Provided,* Said corporation shall issue no certificates of deposit, or bills payable in gold or currency, to be used as currency.

**Time of meeting.** SEC. 4. *Be it further enacted,* That the first meeting of said company shall be called by any one or more of the persons named in the act of incorporation, upon giving two days notice, in writing, to each and all the parties interested.

SEC. 5. *And, be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 6th day of March, A. D., 1866.]

**AN ACT TO AUTHORIZE THE WILMINGTON, CHARLOTTE AND RUTHERFORD RAILROAD COMPANY TO EXTEND SAID ROAD FROM THE TOWN OF RUTHERFORDTON BY THE MOST PRACTICABLE ROUTE WESTWARD TO SOME POINT OF INTERSECTION WITH THE WESTERN EXTENSION OF THE NORTH CAROLINA RAILROAD, AT OR NEAR THE TOWN OF ASHEVILLE, IN BUNCOMBE COUNTY.**

Authority  
given to ex-  
tend railroad  
to Asheville.

*SECTION 1. Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the Wilmington, Charlotte and Rutherford Railroad Company, heretofore incorporated for the purpose of effecting railroad communication between Wilmington, Charlotte and Rutherfordton, a railroad hereby authorized and empowered to extend said railroad to or near the town of Asheville, in the county of Buncombe, locating the line of said road upon such route as the president and directors of said company, in their discretion may deem most judicious and practicable. To enable said company to do so, it is hereby invested with authority to direct the president and directors thereof, to cause books of subscription for additional stock, to be opened by them in such manner and at such places and times as said officers, in their discretion, may see fit, and payable at such time and in such manner as said officers may prescribe; and are fully vested with all the powers, rights and privileges, in locating said extension, as is accorded by the acts of incorporation.

*SEC. 2. Be it further enacted,* That the extension of said road, as contemplated by this amendatory act, shall be constructed solely by said company, without any aid from the State of North Carolina, by a loan of its credit or otherwise, as is provided for by the charter of said corporation.

*SEC. 3. Be it further enacted,* That this act shall be in force from and after its ratification. [Ratified this 9th day of March, A. D., 1866.]

*Chap. 44. AN ACT TO AUTHORIZE THE SALE OF THE ROANOKE VALLEY RAILROAD.*

*Authority given to sell railroad, etc.* SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That it shall be lawful for the president and board of directors of the Roanoke Valley Railroad company, if so authorized by the stockholders of said company, to sell at public or private sale, as they may deem most expedient, the said railroad, its property, real and personal, its rights, claims, privileges and franchises, and to make such transfer and conveyances as may be necessary in the premises, to vest in the purchaser or purchasers a full and complete title thereto: *Provided,* That such sale of the said road shall not be made for less than a sufficiency to satisfy the mortgage and floating indebtedness of the said company, and that the terms of such sale, transfer and conveyances as aforesaid, shall secure and guarantee the reconstruction of the railroad from Clarksville to the junction with the Raleigh and Gaston Railroad, as the proper completion and equipment of the said Roanoke Valley Railroad from Clarksville to Keysville, or from Clarksville to the junction of the Southside and Danville Railroads, within a reasonable time, to be determined, with discretion of the president and board of directors of the said Roanoke Valley Railroad Company.

*Proceeds of sale to be used to pay certain debts.* SEC. 2. *Be it further enacted,* That the president and board of directors of the said Roanoke Valley Railroad Company, shall, out of the proceeds of such sale of the said Roanoke Valley Railroad, first, to promptly pay all the indebtedness of the said company as aforesaid, and then shall be paid to the State of Virginia the preferred stock held by the commonwealth, in said company, and then whatever remains of the proceeds of such sale shall be divided rateably among the stockholders of said Roanoke Valley Railroad Company.

SEC. 3. *And, be it further enacted,* That this act shall be in force from its passage. [Ratified the 12th day of March, A. D., 1866.]

AN ACT TO AMEND AN ACT ENTITLED "AN ACT TO INCORPORATE THE *Chap. 45.*  
MACON COUNTY TURNPIKE COMPANY," PASSED AT THE SESSION OF  
EIGHTEEN HUNDRED AND FIFTY-SIX AND FIFTY-SEVEN.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the eighteenth section of the above recited act be so amended as to read as follows: That as soon as five hundred dollars shall have been subscribed and paid by solvent individuals, it shall be the duty of the agents of the State, for the collection of the Cherokee bonds, to subscribe, of the stock of the company, on the part of the State, five hundred dollars, on bonds given, and to be given, for lands situated in the counties of Macon, Cherokee and Clay, or money which has been, or may hereafter be, paid into his office, on said bonds or otherwise; and said bonds are hereby pledged for that purpose, and, in like manner as the subscription stock of the company may, from time to time, be increased by individuals, solvent and able to pay the subscription, shall be increased on the part of the State, in proportion aforesaid, until the road is completed; and the State shall be represented by the said agent of the State, or by some person appointed by him, in the election of directors, in proportion to the number of shares owned by the State in said company: *Provided, however,* That the State shall not be called on for the payment of her stock faster than payment is made by individual stockholders.

SEC. 2. *Be it further enacted,* That all laws and clauses of laws, coming in conflict with the provisions of this act, are hereby repealed.

Repeals conflicting laws.

~~Act not to apply.~~ SEC. 3. *Be it further enacted*, That this act shall not be so construed as to apply to an act passed at the present session of the General Assembly, to amend the charter of the Tuckasegee and Keowee Turnpike Company, in the county of Jackson.

SEC. 3. *And, b: it further enacted*, That this act be in force from and after its ratification. [Ratified the 17th day of February, A. D., 1866.]

*Chap. 46. AN ACT FOR THE RELIEF OF THE PRESIDENT, DIRECTORS AND COMPANY  
OF THE WASHINGTON TOLL BRIDGE.*

~~Released from  
certain for-  
feitures and  
penalties.~~

That the president, directors and company of the Washington Toll Bridge, be, and the said corporation is hereby released from all forfeitures and penalties incurred for, or on account of the failure to rebuild and reconstruct the said bridge since the destruction of the same by fire, upon the evacuation of the town of Washington by the United States troops, and that the said company shall be allowed to rebuild and reconstruct the said bridge: *Provided*, That this privilege shall not extend beyond the period of twelve months, from and after the ratification of this act.

~~Boat may be  
substituted for  
bridge.~~

SEC. 2. *Be it further enacted*, That until said bridge shall be rebuilt and repaired (provided it shall be done within twelve months from the ratification of this act) the said company are hereby authorized to substitute a boat or boats in lieu of the bridge, and the rates of ferrage shall be the same as the rates of toll over the said bridge, which are hereinafter established.

~~Rate of tolls.~~

SEC. 3. *Be it further enacted*, That the tolls charged for the use of said bridge shall not exceed the following rates: one person, five cents; one horse, twenty cents; every two wheeled carriage, twenty-five cents; every four

wheeled carriage, fifty cents; horned cattle, ten cents each; each hog and sheep, five cents; each barrel, five cents; each hogshead, twenty-five cents; every thousand staves, twenty-five cents; every thousand shingles, fifteen cents; every thousand feet of lumber, plank, scantling or ton timber, twenty-five cents; on all articles commonly sold by weight, two and a half cents on every hundred weight; and on all articles commonly sold by the bushel, one and a half cents per bushel.

SEC. 4. *And be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 6th day of March, A. D., 1866.]

AN ACT TO INCORPORATE THE LEAKSVILLE MALE ACADEMY, IN THE *Chap. 47.*  
COUNTY OF ROCKINGHAM, AND TO APPOINT THE TRUSTEES THEREOF.

SEC. 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*. That Edward T. Brodnax, James C. Martin, Alexander Moir, Daniel E. Field, Samuel Smith, Pryor Reynolds, John R. Winston, and A. P. Johns, Jr., be, and they are hereby incorporated by the name and style of "the trustees of the Leaksville Male Academy," and by that name shall be able and capable in law, to sue and be sued, plead and be impleaded, acquire by purchase, gift or otherwise to them and their successors, real and personal estate for the use of the academy, and enjoy all other powers, privileges and immunities belonging to bodies corporate of the like nature.

SEC. 2. *Be it further enacted*, That in case of any vacancy occurring by death, resignation or otherwise of said trustees, the remainder or a majority of them, may appoint successors to the same, who shall have the same powers and authorities as the trustees constituted by this act.

Provision  
made for cer-  
tain vacancies

SEC. 3. *And be it further enacted*, That this act shall be in force, to take effect from and after its ratification, and shall continue in force for a period of thirty years.  
 [Ratified this 24th day of February, A. D., 1866.]

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*Chap. 48.* AN ACT TO INCORPORATE STOKES LODGE, NO. 32, OF FREE AND ACCEPTED MASONS, IN THE TOWN OF CONCORD, COUNTY OF CABARRUS.

**Body politic.** SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That J. C. H. Buckhead, W. A. Patterson, C. A. Caldwell, Daniel Coleman, R. P. Harris, and their associates of the masonic fraternity, of the town of Concord, and their successors, are hereby incorporated as such, in the name and style of "Stokes Lodge, number thirty-two," and by that name may have succession and a common seal, sue and be sued, plead and be impleaded in any court of record, or before any justices of the peace in this State, contract and be contracted with, acquire, hold and dispose of personal property for the benefit of said Lodge, and also such real estate as may be required for the convenient transaction of its business.

**Powers.** SEC. 2. *Be it further enacted*, That the said corporation shall have power to pass all necessary by-laws and regulations for its own government, which may not be inconsistent with the constitution and laws of this State, or of the United States.

SEC. 3. *And, be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 6th day of March, A. D., 1866.]

**AN ACT TO INCORPORATE THE MYSTIC TIE LODGE, NUMBER TWO HUNDRED *Chap. 49.***  
**AND THIRTY-SEVEN, IN THE TOWN OF MARION, McDOWELL COUNTY.**

**SECTION 1.** *Be it enacted by the General Assembly of the Body politic. State of North Carolina, and it is hereby enacted by the authority of the same,* That the master and wardens, and their successors in office, are hereby constituted a body corporate and politic, by the name and style of "Mystic Tie Lodge, number two hundred and thirty-seven," in the town of Marion, McDowell county, and by that name shall have perpetual succession and a common seal, may sue and be sued, plead and be impleaded, and, in general, exercise and enjoy all such rights and privileges as are usually incident to corporate bodies of the like nature.

**SEC. 2.** *And be it further enacted,* That this act shall be in full force from and after its ratification. [Ratified the 6th day of March, A. D., 1866.]

**AN ACT TO INCORPORATE LITTLE RIVER SELECT SCHOOL, IN THE *Chap. 50.***  
**COUNTY OF ORANGE.**

**SECTION 1.** *Be it enacted by the General Assembly of the Body politic. State of North Carolina, and it is hereby enacted by the authority of the same,* That Charles Wilson, Lambert W. Hall, Joseph W. McKee, Charles R. Wilson, Felix G. Wilson, Tyne B. Ray, James Allison, Nelson P. Hall, John C. Witherson, David R. McKee, and John W. Wilson, and their successors, be, and they are hereby incorporated and made a body politic, under the name and style of "the trustees of the Little River Select School, in the county of Orange," with the usual rights, powers and privileges, and subject to the usual restrictions of such corporations.

**SEC. 2.** *And be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 6th day of March, A. D., 1866.]

*Chap. 51. AN ACT TO RENEW THE CHARTER OF THE HIWASSEE TURNPIKE COMPANY.*

Re-enacts certain laws.

*SECTION 1. Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That an act passed at the session of the General Assembly of eighteen hundred and thirty-eight, thirty-nine, entitled "An act to incorporate the Hiwassee Turnpike Company," together with an act passed at the session of the General Assembly, eighteen hundred and forty-two, forty-three, amendatory of the first named act, be, and the same are hereby in all things re-enacted.*

Stockholders re-invested.

*SEC. 2. Be it further enacted, That the stockholders in the said company at the expiration of the said charter are hereby invested with same rights, privileges and powers as they were entitled to under the original act.*

*SEC. 3. And, be it further enacted, That this act shall extend to a period of twenty years, and be in force from its ratification. [Ratified the 6th day of March, A. D., 1866.]*

*Chap. 52. AN ACT TO AMEND THE CHARTER OF "THE ASHEVILLE AND GREENVILLE PLANK ROAD COMPANY."*

Change of name.

*SECTION 1. Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That "the Asheville and Greenville Plank Road Company" shall, hereafter, be known as "The Buncombe Turnpike Company."*

Increase of toll rates.

*SEC. 2. Be it further enacted, That "the Buncombe Turnpike Company" be allowed to increase, at their discretion, the rates of toll given by section seventh of the act of eighteen hundred and twenty-four, not exceeding fifty per cent.*

SEC. 3. *Be it further enacted*, That all persons in the counties of Buncombe, Henderson and Madison, traveling beyond the limits of their respective counties, shall be required to pay toll in the counties in which they reside. Tolls, where paid.

SEC. 4. *Be it further enacted*, That all laws and clauses of laws heretofore passed, inconsistent with the provisions of this act, are hereby repealed. Repeals conflicting laws.

SEC. 5. *And, be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 12th day of March, A. D., 1866.]

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AN ACT TO INCORPORATE ENOE LODGE, OF FREE AND ACCEPTED MASONSONS. *Chap. 53.*

SECTION 1. *Be it enacted by the General Assembly of the Body politic, State of North Carolina, and it is hereby enacted by the authority of the same,* That John R. Green, W. M., and the other officers of the Lodge of Free and Accepted Masons, at Durhams, in Orange conn'y, with their successors, are hereby incorporated, by the name and style of "Enoe Lodge, number two hundred and ten," subject to the provisions of chapter twenty-six, of the revised code.

SEC. 2. *And, be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 14th day of February, A. D., 1866.]

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AN ACT TO AMEND AN ACT PASSED AT THE SESSION OF EIGHTEEN HUNDRED AND FIFTY, FIFTY-ONE, AND AMENDED AT THE SESSION OF EIGHTEEN HUNDRED AND FIFTY-FOUR, FIFTY FIVE, AND EIGHTEEN HUNDRED AND FIFTY-EIGHT, FIFTY-NINE, ENTITLED "AN ACT TO INCORPORATE THE TUCKASEGEE AND KEOWEE TURNPIKE COMPANY." *Chap. 54.*

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the* Subscription authorized.

*authority of the same,* That the agent of the State for the collection of bonds given for Cherokee lands, be, and he is hereby authorized to subscribe to the Main Trunk Road, from Webster, in Jackson county, to the South Carolina line, instead of the branches to said road, until it is completed, out of any bonds or money which may be in his hands, or may come into his hands.

SEC. 2. *Be it further enacted,* That it shall not be lawful for said agent to apply said bonds to any other purpose until said road is fully completed.

SEC. 3 *Be it further enacted,* That the president of said Tuckasegee and Keowee Turnpike Company, may draw upon said agent for bonds, from time to time, as fast as the lots are fully completed.

President of  
company au-  
thorized.

Not to apply.

SEC. 4 *Be it further enacted,* That this act shall not be so construed as to apply to an act passed at the present session of this Legislature, to amend the charter of the Macon County Turnpike Company.

Repeals con-  
flicting laws.

SEC. 5 *Be it further enacted,* That all laws and clauses of laws coming in conflict with this act, be, and the same is hereby repealed.

SEC. 6 *And be it further enacted,* That this act shall be in force from and after its ratification. [*Ratified the 15th day of February, A. D., 1866.*]

Chap. 55. AN ACT TO INCORPORATE THE COUNTY LINE LODGE, NUMBER TWO HUNDRED AND TWENTY-FOUR, A. Y. M.

Body politic.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the officers and members, who are at present, or in future may be, of County Line Lodge, number two hundred and twenty-four, of Free and Accepted Masons, at County Line, in Davie county, be, and they are hereby incorporated into a body politic

and corporate, under the name and style of "County Line Lodge, number two hundred and twenty-four, of Free and Accepted Masons," and, by that name, may have succession and a common seal, sue and be sued, plead and be impleaded, in any court of record, or before any justice of the peace in this State, contract and be contracted with, acquire, hold and dispose of personal property for the benefit of said lodge, and also such real estate, as may be necessary for the transacting and carrying on the business of said lodge.

SEC. 2. *Be it further enacted,* That the said corporation <sup>Powers.</sup> shall have power to pass all necessary by-laws and regulations for its own government, which may not be inconsistent with the constitution of the United States, nor with the constitution of North Carolina.

SEC. 3. *And, be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 12th day of March, A. D., 1866.]

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AN ACT TO AMEND AN ORDINANCE OF THE STATE CONVENTION, ENTITLED "AN ORDINANCE TO INCORPORATE THE PIEDMONT RAILROAD COMPANY," RATIFIED THE EIGHTH DAY OF FEBRUARY, EIGHTEEN HUNDRED AND SIXTY-TWO.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That so much of the ordinance of the State Convention, entitled "An ordinance to incorporate the Piedmont Railroad Company," ratified the eighth day of February, one thousand eight hundred and sixty-two, as regulates or prescribes the guage of the said railroad, is altered.  
is hereby repealed. And the said Piedmont Railroad Company is hereby authorized to charge and regulate the guage of its road at such time, and in such manner, as in the judgment of the president

and directors thereof, the interests of said Company may require.

SEC. 2. *And be it further enacted*, That this act shall be in force from and after its ratification. [Ratified this 1st day of February, A. D., 1865.]

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*Chap. 57.* AN ACT TO EXEMPT THE RALEIGH AND GASTON RAILROAD COMPANY FROM RE-BUILDING THE BRIDGE ACROSS THE ROANOKE, AT GASTON.

Exempts railroad from re-building bridge.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That the Raleigh and Gaston Railroad Company, be, and it is hereby exempted from keeping up, across the Roanoke, near Gaston, the bridge which heretofore formed a part of the railroad: *Provided*, That a majority of the entire stock in amount shall so desire.

Stockholders may reject or accept privilege granted by act.

SEC. 2. *Be it further enacted*, That at the next general meeting of the stockholders of said company, when a sufficient amount of stock shall be represented, the company may declare whether it accepts or rejects the privilege of being thus exempted from rebuilding said bridge. And if it shall accept the said exemption, the acceptance thereof shall be entered on the proceedings of the company and notified by the president to the Secretary of State, and thenceforth the exemption from keeping up said bridge shall become a part of the charter of the company, and not otherwise: *Provided, nevertheless*, That the General Assembly may, at any time, after the term of five years from the ratification of this act, repeal the same, and thereafter the company shall rebuild said bridge, if the General Assembly shall so direct. [Ratified this 19th day of January, A. D., 1866.]

Proviso

**AN ACT TO AMEND AN ACT PASSED BY THE GENERAL ASSEMBLY AT *Chap. 58.***

THE SESSION OF EIGHTEEN HUNDRED AND THIRTY-EIGHT, THIRTY-NINE, ENTITLED "AN ACT TO INCORPORATE THE TRUSTEES OF GREENSBORO' FEMALE COLLEGE, IN THE COUNTY OF GUILFORD."

**SECTION 1.** *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That said trustees be, and are hereby authorized and empowered to issue certificates of stock in said corporation, under such rules and regulations as may be adopted by them, to the extent of two hundred thousand dollars, consisting of shares of fifty dollars each; and they are hereby clothed with authority to make sale of such certificates of stock, with the understanding that said trustees may redeem such certificates, by refunding to the purchaser the cost price thereof, with interest thereon from the time of the purchase until redeemed, at the rate of six per centum per annum, subject to a reduction of any dividends which may have been received by such stockholders upon his certificate of stock as aforesaid.

Trustees authorized to issue certificates of stock.

**SEC. 2.** *And, be it further enacted,* That this act shall take effect from and after its ratification. [Ratified the 10th day of March, A. D., 1866.]

**AN ACT TO AMEND THE CHARTER OF THE GOVERNOR'S CREEK STEAMBOAT *Chap. 59.***

## TRANSPORTATION AND MINING COMPANY.

**SECTION 1.** *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the charter of the Governor's Creek Steamboat Transportation and Mining Company, granted at the session of eighteen hundred and fifty, be amended by changing the name to "The Egypt Company," and that said company have authority to establish

Changes name of corporation

a foundry and machine shops, and also to grind grain and make concentrated manures. [Ratified the 6th day of March, A. D. 1865.]

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*Chap. 60. AN ACT TO INCORPORATE THE PORTIS GOLD MINING COMPANY, IN THE COUNTY OF FRANKLIN.*

**Body politic.** SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That* Thomas K. Thomas, Ellis Malone, Joseph J. Davis, Peyton J. Brown, and Charles H. Thomas, and their associates, successors and assigns, are hereby created and constituted a body politic and corporately the name, style and title of the "Portis Gold Mining Company," for the purpose of working, mining and exploring for gold, copper and all other metals and minerals, and for mining, vending, smelting and working the same; and may also purchase, hold, sell, mortgage, lease or convey real or personal property or estate, with a capital not to exceed five hundred thousand dollars.

**Powers.** SEC. 2. *Be it further enacted,* That said corporation may divide their stock into shares of not less than fifty dollars, issue certificates therefor, elect a president, directors and all other necessary officers, and make and adopt rules, regulations and by-laws for the government of said company, and be entitled to all the rights, privileges and immunities, and subject to all the restrictions contained in chapter twenty-six, of the revised code, entitled corporations.

SEC. 3. *And, be it further enacted,* That this corporation shall exist for thirty years, and this act shall be in force from and after its ratification. [Ratified the 5th day of February, A. D., 1866.]

AN ACT TO INCORPORATE THE MINISTERS' RELIEF SOCIETY, FOR THE *Chap. 61.*  
EASTERN BAPTIST ASSOCIATION.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That Benjamin Oliver, David J. Middleton, James H. Stevens, James L. Boykin, John D. Carroll, Abner M. Faison and David K. Kornegay, and their successors, be appointed trustees of the "Ministers' Relief Society," and be constituted a body politic and corporate, by the name and style of "The Ministers' Relief Society for the Eastern Baptist Association," (formerly known as the Union Relief Society,) for the purpose of raising a permanent fund for the relief of infirm and superannuated ministers, who have labored within the limits of said Association for a period not less than five years, and for the widows and children of such.

SEC. 2. *Be it further enacted,* That the said trustees, and their successors, shall be invested with all the rights and privileges, and be subject to the rules and regulations of the twenty-sixth chapter of the Revised Code, entitled "Corporations," so far as they are applicable to corporations of this nature. Powers.

SEC. 3. *And, be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 6th day of February, A. D., 1866.]

AN ACT TO REVIVE AND AMEND AN ACT ENTITLED "AN ACT TO INCOR- *Chap. 62.*  
PORATE SULPHER SPRINGS CAMP GROUND," IN THE COUNTY OF  
CLEAVELAND.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That an act entitled "an act to incorporate Sulpher Springs Camp Ground, in the county

Re-enacts and amends former act.

of Cleaveland," ratified February twenty-third, eighteen hundred and sixty-one, chapter sixty-eight, be, and the same is hereby re-enacted and so amended, as to read after the word "property," in the seventh line after the enacting clause, the words, "have jurisdiction over all the lands heretofore conveyed or which may hereafter be conveyed to the trustees for the use of the church or camp ground."

SEC. 2. *And, be it further enacted,* That this act shall take effect from and immediately after its ratification. [Ratified the 6th day of March, A. D., 1866.]

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*Chap. 63.* AN ACT TO AMEND THE CHARTER OF THE WILLIAMSTON AND TARBOROUGH RAILROAD COMPANY, AND FOR OTHER PURPOSES.

Allowed to  
merge in Wil.  
& Weldon R. R.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the charter of the Williamston and Tarborough Railroad Company, be so amended as to fully authorize and empower said company, either before or after the completion of their road, so to consolidate and merge said road (the consent of the Wilmington and Weldon Railroad Company having first been given thereto) as to make it a continuation or prolongation of the Tarborough branch of the Wilmington and Weldon Railroad. [Ratified this 12th day of March, A. D., 1866.]

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*Chap. 64.* AN ACT TO INCORPORATE CATAWBA VALLEY LODGE, NUMBER TWO HUNDRED AND SEVENTEEN, OF FREE AND ACCEPTED MASONS.

Body politic.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That Dr. John Happoldt, Dr. William C. Tate, William C. Moore, W. M. Winters, J. A.

Claywell, J. C. W. Tate and J. C. Tate, and other officers and members of the Lodge of Free and Accepted Masons at Morganton, in Burke county, with their successors, are hereby incorporated by the name and style of Catawba Valley Lodge, number two hundred and seventeen, subject to the provisions of chapter twenty-six, of the revised code.

SEC. 2. *And, be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 14th day of February, A. D., 1866.]

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### MISCELLANEOUS.

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#### **AN ACT TO AUTHORIZE THE JUSTICES OF CARTERET COUNTY TO LEVY *Chap. 65.***

TAXES FOR THE SUPPORT OF THE POOR, AND FOR OTHER COUNTY PURPOSES.

WHEREAS, By reason of the occupation of Carteret county by the United States forces, no property has been listed for taxation in that county under the laws of this State since the year one thousand eight hundred and sixty-one; and the condition of the finances of the county is such that no suitable provision can be made for the support of the poor, or for other county purposes, until revenue can be collected: Therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the court of Carteret county, at February term, one thousand eight hundred and sixty-six, of said court (one-third of the justices of the county being present) shall have power to levy such taxes on the real estate of the county, as listed for taxation in the year one thousand eight hundred and sixty-one, and on every male resident of the county, between the ages of twenty-

County court  
empowered to  
levy taxes.

one and forty-five years, without previous listing, as the said justices may consider expedient and necessary, for the support of the poor, and for other county purposes.

*Duty of clerk and sheriff.* SEC. 2. *Be it further enacted,* That if such taxes shall be levied, the clerk of said court shall prepare and deliver to the sheriff, on or before the tenth day of March next, full and complete lists of the various parcels of real estate listed for taxation in the year one thousand eight hundred and sixty-one, with the names returned on the lists of that year as owners of said real estate, the value of the same, with the taxes calculated thereon in the manner heretofore prescribed by law. And the sheriffs, on receiving said lists, shall proceed immediately to collect the said taxes, and shall in every case collect from the present owner of the real estate, where such owner can be ascertained, and shall also ascertain by diligent inquiry and by visits to the domicils of persons, if necessary, what persons are liable for the poll tax levied by the justices aforesaid, and shall collect the same immediately; and upon refusal of any person to pay such poll tax, the sheriff may sell, after twenty days public notice, at the court house and two other public places in the county, any personal property belonging to the delinquent, to satisfy the same; and in cases where the taxes on any real estate entered on said lists, shall not be paid before the May term, one thousand eight hundred and sixty-six, of the county court of said county, the sheriff shall make return of the same to the said court at said term, and the court may order writs of *venditioni exponas* to issue to the sheriffs to sell the said real estate, as heretofore prescribed by law. And the sheriff shall pay over the taxes by him collected under this act, to such person or persons, and at such time as the said justices may direct.

SEC. 3. *Be it further enacted,* That if it shall appear that any of the real estate mentioned in the said lists, has, by fire or other casualty, been reduced in value, or by the erection of buildings or other improvements thereon, has

increased in value since the time of listing the same in eighteen hundred and sixty-one, the sheriff shall summon two freeholders who shall assess the present value of the same, and the sheriff shall collect the taxes on such valuation.

SEC. 4. *And, be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 26th day of January, A. D., 1866.]

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## AN ACT TO EXTEND RELIEF TO ROBERT CHRISTY AND OTHERS.

## Chap. 66.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That Daniel Christy and his assignees, Robert Christy, B. P. Hinman and R. H. Stevenson be, and they are hereby reinstated in all the rights and privileges which they, or either of them, possessed on the twentieth day of May, eighteen hundred and sixty-one, respecting entries to lands in Cherokee and Macon counties, with the following exceptions and conditions.

SEC. 2. *Be it further enacted,* That all sums of money due from the above-named parties, or either of them, on account of said entries of lands, shall be payable in four equal yearly instalments, the first payment to be made on or before the first day of July, eighteen hundred and sixty-six, and the remaining payments shall be made on or before the first day of July, eighteen hundred and sixty-seven, eighteen hundred and sixty-eight, and eighteen hundred and sixty-nine, and, at the time of making said payments, the interest due on the amount so paid shall be added to the principal and paid therewith, and all taxes due to the State of North Carolina, or to the counties of Cherokee and Macon, shall be paid on or before the first day of July, eighteen hundred and sixty-six.

**Rights, not to apply.** SEC. 3. *Be it further enacted,* That the rights extended by this act shall not apply to any case where other parties have made entries since the expiration of the original entries, that were taken out by the parties named in the first section of this act, or either of them, but, in all cases, where subsequent entries have been made, a pro rata deduction shall be made from the amount of the purchase money; and the said Daniel Christy, or his assigns, shall not be held liable for any taxes upon lands where their right of entry has been defeated.

**Secretary of State to issue grants.** SEC. 4. *Be it further enacted,* That where the aforesaid parties shall have paid the full sum due on said land entries, together with all interest and taxes, whether State or county, due thereon, the Secretary of State shall execute grants for said lands upon the entries that have been heretofore made by them; and such grants, when executed, shall be as valid in law as if the entries had been renewed.

SEC. 5. *And, be it further enacted,* That this act shall be in force from and after its passage. [Ratified the 12th of March, A. D. 1866.]

*Chap. 67.* AN ACT TO AUTHORIZE THE COUNTY COURT OF CUMBERLAND TO APPOINT INSPECTORS OF NAVAL STORES.

**County court authorized to appoint.**

SEC. 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That at the first regular term of the county court of Cumberland, which shall be held after the first day of January, in each and every year, a majority of the justices being present, it shall be the duty of the said court to appoint two persons of integrity and skill, inspectors of naval stores for the town of Fayetteville, who, before entering on the duties of their office, shall give bond to the State of North Carolina in the sum of five hundred dollars, conditioned for the faithful per-

formance of the same, and shall take the oath prescribed by law for inspectors.

SEC. 2. *Be it further enacted,* That the inspectors of naval stores for the town of Fayetteville shall receive as their fees, five cents for guaging and inspecting each cask of spirits of turpentine, and two and half cents for each barrel of crude turpentine and rosin, which fees, in all cases, shall be paid by the purchaser; and if any inspector shall demand, reeveive or exact any other fees, he shall be guilty of a misdemeanor, and on conviction thereof in the county or superior court, shall be fined at the discretion of the same: *Provided, however.* That the foregoing shall not be so construed as to prohibit inspectors from receiving such fees as are just and equitable for cooperage.

SEC. 3. *Be it further enacted,* That any person may sell naval stores in the town of Fayetteville without submitting the same to inspection, when the seller and purchaser so elect.

SEC. 4. *Be it further enacted,* That naval stores ship-  
ped from the town of Fayetteville by the producer, and  
not off-red for sale in that market, shall not be subject to  
inspection at that place.

SEC. 5. *Be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 22nd day of February, A. D., 1866.]

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AN ACT TO AMEND AN ACT CONCERNING JUSTICES OF THE PEACE, IN *Chap. 68.*

BLADEN COUNTY.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the first section of the seventeenth chapter of the private laws of North Carolina, passed by the General Assembly at its session of eighteen hundred and sixty-two, sixty-three, entitled “a bill

Powers of  
certain jus-  
tices of the  
peace of Bla-  
den county.

concerning justices of the peace," be, and the same is hereby so amended, as to read that hereafter in the county of Bladen five justices of the peace shall have the same power and authority that is now vested either in one-third or a majority of the justices, except in levying taxes and appointing a special court.

**Duty of county court.** SEC. 2. *Be it further enacted.* That the court of pleas and quarter sessions, for the county of Bladen in appointing a special court, shall not select more than one justice of the peace from an election precinct.

SEC. 3. *And, be it further enacted,* That this act shall be in force from and after its passage. [Ratified the 10th day of March, A. D., 1866.]

## Chap. 69.

## AN ACT TO LEGALIZE THE ACTS OF THE COUNTY COURTS OF GASTON AND LINCOLN COUNTIES.

Legalizes acts of provisional magistrates.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the acts of provisional magistrates of the county of Gaston at a session of the court held in August, eighteen hundred and sixty-five, and the acts of magistrates of Lincoln county, held at a session of the court in January, eighteen hundred and sixty-six, be, and the same are hereby legalized.

Sheriffs authorized.

SEC. 2. *And, be it further enacted,* That the sheriffs of said counties be authorized and directed to collect the taxes laid by the magistrates at the courts herein mentioned, and that this act be in force from its ratification. [Ratified the 6th day of March, A. D., 1866.]

AN ACT TO AMEND THE COUNTY LINE OF MITCHELL, AND TO ANNEX A PART OF YANCEY COUNTY TO THE COUNTY OF MITCHELL.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the county line of Mitchell county shall be so amended as to run from the mouth of Big Rock creek down Loe river to the mouth of Brammet's creek, and up the extreme height of the ridge that divides the waters of Pigeon Roost creek and Brammet's creek to the top of the big ridge to the former line of the county line of Mitchell, and then running with said line to where it joins the Tennessee line, and then running with the old county line to the mouth of Big Rock creek to the beginning, so as to leave all west of said first named line to the county of Yancey.

SEC. 2. *Be it further enacted,* That all laws coming in conflict with this act are hereby repealed.

SEC. 3. *And be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 24th day of February, A. D., 1866.]

AN ACT TO AUTHORIZE THE CLERK OF THE COURT OF PLEAS AND QUARTER SESSIONS OF CHOWAN COUNTY TO QUALIFY THE SHERIFF ELECT OF SAID COUNTY.

Chap. 71.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the clerk of the court of pleas and quarter sessions of Chowan county, in the presence of a majority of the justices of said county, be, and he is hereby authorized to administer the oaths of office to the sheriff elect of said county, and take the bond, to be approved by said justices, required of sheriffs in chapter one hundred and five, section thirteen, of revised code.

**Magistrates,  
powers.**

SEC. 2. *Be it further enacted,* That the magistrates, when assembled to take the bonds of the sheriff elect, shall have power, and are hereby authorized to levy a tax for county purposes according to the provisions of chapter twenty eight of the revised code.

SEC. 3. *And be it further enacted,* That this act shall be in force from and after its ratification. [Ratified this 19th day of February, A. D., 1866.]

**Chap. 72. AN ACT TO AUTHORIZE THE CHAIRMAN OF THE COUNTY COURT FOR ALAMANCE COUNTY TO SELL REAL ESTATE.**

**Authorized to  
sell real estate**

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That Jesse Gant, chairman of the county court of Alamance county, be, and the same is hereby authorized on the recommendation of the justices for Alamance county in open court, a majority of the justices being present, to sell the real estate belonging to said county known as the “poor-house tract of land,” and he is hereby authorized to make good title to the same to the purchaser.

SEC. 2. *Be it further enacted,* That the funds arising from said sale shall, under the directions of said justices, be invested in real estate on which a poor house is to be established, which real estate shall be held by the county for the benefit of the poor of the county.

SEC. 3. *And, be it further enacted,* That this act shall be in force from its passage. [Ratified the 12th day of March, A. D., 1866.]

**Proceeds of  
sale, how in-  
vested.**

**AN ACT TO AMEND AN ACT PASSED EIGHTEEN HUNDRED AND SIXTY-*Chap. 73.***  
**FIVE, SIXTY-SIX, CONCERNING THE RECORDS OF BURKE AND SAMPSON COUNTIES.**

**SECTION 1.** *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the second section of an act passed the first meeting of the General Assembly, eighteen hundred and sixty-five, sixty six, concerning the destruction of the records of the counties of Burke and Sampson, be so amended as to read as follows: That where the original deed or deeds are lost, and there are no copies of the same, copies of any intermediate deed or deeds concerning the same land, upon satisfactory proof before any one of the judges of the superior courts, or before the county courts, of such conveyance having been made, shall be admitted to registration, in the same county where such original deed should have been proven, and shall be evidence of the same. [Ratified the 1st day of February, A. D., 1866.]

**AN ACT FOR THE RELIEF OF SUCH PERSONS AS MAY SUFFER FROM THE BURNING OF THE COURT HOUSE AND RECORDS OF WASHINGTON COUNTY.** *Chap. 74.*

WHEREAS, In the month of December, one thousand eight hundred and sixty-two, the court house and records of Washington county were destroyed by fire: and, whereas, great inconvenience and injury may happen therefrom to the people. And for remedy whereof,

**SECTION 1.** *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the provisions contained in the act passed at the session of the General Assembly of North Carolina, in eighteen hundred and sixty-two, sixty-

Benefits of  
former act ex-  
tended to  
Washington  
county.

three, chapter sixth, and ratified the twentieth day of December, eighteen hundred and sixty-two, in relation to the recovery of the records of Hertford county, shall hereby be extended to Washington county, to all intents and purposes, so far as the same may be applicable to the destruction of the registry and records of Washington county.

SEC. 2. *Be it further enacted,* That this act shall be in full force and effect, from and after its ratification. [Ratified the 19th day of January, A.D., 1866.]

*t Chap. 75.* AN ACT TO AUTHORIZE A COURT OF PLEAS AND QUARTER SESSIONS FOR THE COUNTY OF CABARRUS.

*Authorizes holding court.* SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the justices of the peace for the county of Cabarrus, or any three of them, be authorized and directed to hold a session of the court of pleas and quarter sessions for said county at the court-house in Concord on the second Monday in February, in the year one thousand eight hundred and sixty-six.

*Authorized to qualify.* SEC. 2. *Be it further enacted,* That the said court is authorized, and hereby directed, to qualify and take the bonds in conformity to law, of the sheriffs and clerks of the county and superior court elected by the people on the ninth day of November, one thousand eight hundred and sixty-five, to fill said offices.

*Courts, which will be held.* SEC. 3. *Be it further enacted,* That after the session of the court aforesaid, the several courts of pleas and quarter sessions for said county shall be held at the times as heretofore directed by law.

SEC. 4. *And, be it further enacted,* That this act shall take effect, and be in force from and after its passage. [Ratified the 5th day of February, A.D., 1866.]

AN ACT TO LEGALIZE THE COURTS OF PLEAS AND QUARTER SESSIONS *Chap. 76.*  
HELD BY THE PROVISIONAL JUSTICES IN THE COUNTY OF MECKLEN-  
BURG.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the courts of pleas and quarter sessions, held by the provisional justices of the county of Mecklenburg, in the months of July and October, eighteen hundred and sixty-five, and in the month of January, eighteen hundred and sixty-six, are hereby declared to be legal and valid, so far as the persons, the time and place of holding them are concerned. [Ratified the 6th day of March, A. D. 1866.]

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AN ACT TO DECLARE THE DAN RIVER A WATER COURSE SUFFICIENT, IN- *Chap. 77.*  
STEAD OF A LAWFUL FENCE IN CASWELL COUNTY.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That from and after the passage of this act, the Dan river be, and is hereby declared to be, a water course sufficient, instead of a lawful fence within the limits of Caswell county. [Ratified the 25th day of January, A. D., 1866.]

Dan river a  
water course.



# RESOLUTIONS OF A PRIVATE NATURE,

PASSED BY THE

# GENERAL ASSEMBLY

OF

NORTH CAROLINA,

AT THIS

SESSION OF 1866.

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## RESOLUTION IN FAVOR OF MRS. SARAH HANRAHAN.

*Resolved by the General Assembly, That the public treasurer, be, and he is hereby directed, to pay to Mrs. Sarah Hanrahan, widow of the late Walter S. Hanrahan, the per diem and mileage due the said Walter S. Hanrahan, as a member of this body. [Ratified the 19th day of February, A. D., 1866.]*

DIRECTS TREAS-  
URER TO PAY  
PER DIEM AND  
MILEAGE.

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## RESOLUTION IN FAVOR OF EDWARD SANDERS, EXECUTOR OF ISAAC N. SANDERS.

*Resolved, That the Treasurer of the State be authorized to pay over to Edward Sanders, executor of Isaac N. Sanders, late Senator from the county of Onslow, the arrears of pay, per diem and mileage due to said deceased. [Ratified this 17th day of February, A. D., 1866.]*

DIRECTS TREAS-  
URER TO PAY AR-  
REARS AND  
MILEAGE.

## RESOLUTION IN FAVOR OF BRIGGS AND DODD.

Pays \$40 21.

*Resolved*, That the public treasurer pay to Briggs and Dodd, the sum of forty dollars and twenty-one cents, (\$40.21,) amount of their account for articles furnished by them for the use of the General Assembly, and for the late Convention. [Ratified this 30th day of January, A. D., 1866.]

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## RESOLUTION IN FAVOR OF DREWRY KING.

Pays \$25.

*Resolved*, That the public treasurer pay to Drewry King, late superintendant of the Capitol, twenty-five dollars for his services fro n the thirty-first day of March, to the fifteenth day of April, one thousand eight hundred and sixty-five. [Ratified the 21st day of February, A. D., 1866.]

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## RESOLUTION IN FAVOR OF A. W. FRAPPS.

Pays \$18.

*Resolved*, That the public treasurer pay to A. W. Frapps, the sum of eighteen dollars, for work done on the Capitol. [Ratified the 26th day of February, A. D., 1866.]

---

## RESOLUTION CONCERNING THE COLLECTION OF THE STATE TAXES, IN BEAUFORT COUNTY.

Extends time  
for collecting  
and paying in  
certain taxes.

*Resolved*, That the high sheriff of Beaufort county be allowed, until the first day of April next, to collect and pay into the public treasury the unpaid arrears of the taxes due from citizens of that county, and which were levied by the Convention at its session, in the year one thousand eight hundred and sixty-five, and all penalties

incurred by said sheriff, by failing to make a full settlement of the said taxes before the said first day of April, eighteen hundred and sixty-six, be, and the same are hereby remitted. [Ratified this 19th day of February, A. D., 1866.]

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## RESOLUTION IN FAVOR OF JACOB SILER.

WHEREAS, Jacob Siler, agent for the collection of Cherokee bonds, did, prior to notice to him of the surrender of General Joseph E. Johnston's army, receive Confederate treasury notes in payment due to the State; and subsequent thereto, in June one thousand eight hundred and sixty-five, did receive North Carolina treasury notes for like purposes;

Therefore, Resolved, That the public treasurer be authorized to receive said funds and grant the said Jacob Siler proper vouchers for the same. [Ratified this 19th day of February, A. D., 1866.]

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## RESOLUTION IN FAVOR OF C. KEUSTER AND BROTHER.

Resolved, That the public treasurer, be, and is hereby authorized, to pay to Messrs. Keuster and Brother, such sum of money as may be due them, upon account for repairs to public buildings and furniture, after subjecting their account to the scale of depreciation of Confederate currency that may hereafter be adopted by this General Assembly. [Ratified the 12th day of March, A. D., 1866.]

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## RESOLUTION IN FAVOR OF R. H. BRADLEY.

Resolved, That the public treasurer pay to R. H. Bradley, superintendent of the capitol and public buildings,

twenty-five dollars for collecting furniture, having the same repaired and putting the two halls in order for the sessions of the Legislature. [Ratified this 10th day of March, A. D., 1866.]

---

## RESOLUTION IN FAVOR OF CATHERINE KENDALL.

Treasurer to issue \$1000 bond.

*Resolved*, That the public treasurer issue to Catherine Kendall, a bond of the State for one thousand dollars running thirty years from first of January, eighteen hundred and sixty-three, with coupons for interest at six per cent. per annum payable semi-annually, with interest from twenty-fourth day of February, eighteen hundred and sixty-three, A. D., at which date she surrendered to the State a bond for this sum, then over due, and took from the public treasurer his certificate promising to issue to her a bond in lieu of the one then surrendered to the State. [Ratified the 10th day of March, A. D., 1866.]

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## RESOLUTION IN FAVOR OF DANIEL W. CHAMBERS.

Pays \$175.

*Resolved*, That the public treasurer be authorized and directed to pay one hundred and seventy-five dollars to Daniel W. Chambers, of Union county, a disabled soldier, for the purpose of paying for an artificial leg, already purchased. [Ratified the 3rd day of March, A. D., 1866.]

---

## RESOLUTION IN FAVOR OF R. W. BEST.

Pays \$11.

*Resolved*, That the public treasurer pay to R. W. Best, the sum of eleven dollars for expense of boxing and removing to the Geological rooms, in the Capitol, sixteen boxes of books and papers belonging to the Adjutant

General's, Quartermaster's and Commissary's Departments of North Carolina. [Ratified the 5th day of March, A. D. 1866.]

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RESOLUTION OF THANKS TO REV. C. H. WILEY.

*Resolved*, That the gratitude of the people of North Carolina is eminently due to the Rev. C. H. Wiley, late Superintendent of Common Schools, for the zeal he has manifested in the cause of popular education, and for the untiring and efficient services which he has rendered to the common schools of the State.

*Resolved*, That he is hereby tendered the thanks of the people of the State by this General Assembly, with the assurance that the discontinuance of the office of General Superintendent of Common Schools was not prompted by any want of appreciation of his public services, but by the present inability of the State to keep up the common school system. [Ratified the 12th day of March, A. D., 1866.]

Thanks tendered.

RESOLUTION AUTHORIZING THE SIGNATURE OF THE PUBLIC TREASURER

TO BE ENGRAVED ON THE COUPONS OF THE STATE.

*Resolved*, That the public treasurer, in lieu of signing each coupon of the bonds of the State issued under authority of law, be authorized to cause a *fac simile* of his signature to be engraved on said coupons. [Ratified the 10th day of March, A. D., 1866.]

Treasurer authorized.

RESOLUTION IN FAVOR OF WILLIAM THOMPSON.

*Resolved*, That the public treasurer pay to William Thompson, of Wake county, the sum of eighteen dollars out of any moneys not otherwise appropriated. [Ratified the 10th day of March, A. D., 1866.]

Pays \$18.

STATE OF NORTH CAROLINA,  
OFFICE OF SECRETARY OF STATE,  
*March 20th, 1866.*

I, ROB'T. W. BEST, Secretary of State in and for the  
State of North Carolina, do hereby certify that the fore-  
going are true copies of the original Acts and Resolutions  
on file in this office. Given under my hand, this 20th  
day of March, 1866.

ROB'T. W. BEST,  
*Secretary of State.*

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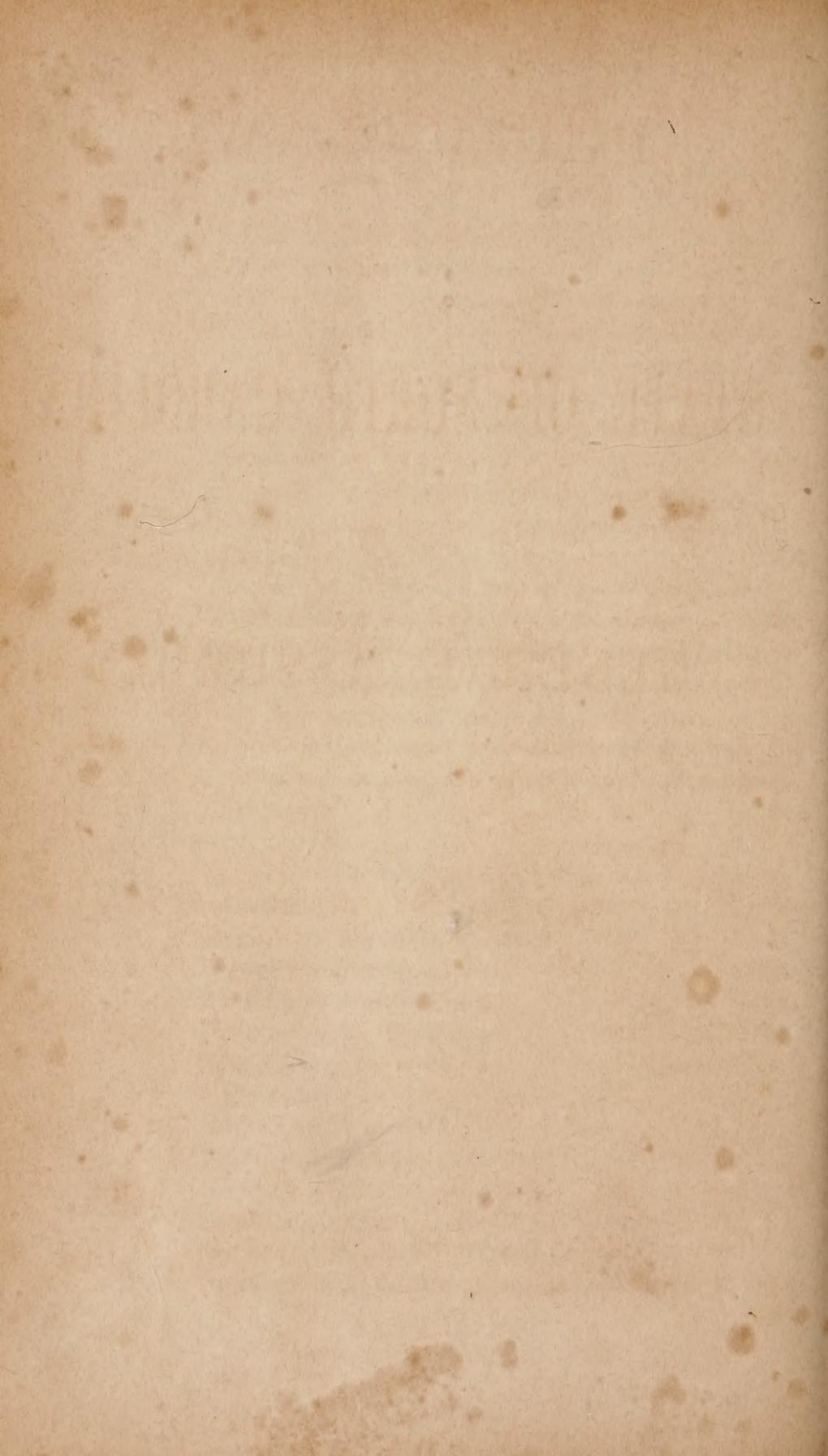
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# PUBLIC LAWS

OF THE

# STATE OF NORTH CAROLINA,

PASSED BY THE

# GENERAL ASSEMBLY

AT THE

SESSIONS OF 1861-'62-'63-'64, AND ONE IN 1859.

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[PRINTED BY ORDER OF THE GENERAL ASSEMBLY, SESSION OF 1865-'66.]

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RALEIGH:

WM. E. PELL, PRINTER TO THE STATE

1866.

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RESOLUTION DIRECTING THE PUBLICATION OF CERTAIN ACT OF THE LEGISLATURE.

*Resolved*, That the several acts, the titles to which are set out in the paper hereto annexed, be published and distributed with the acts of the present General Assembly. [Ratified the 12th day of March, A. D., 1866.]

S. F. PHILLIPS,  
*Speaker of House of Commons.*  
C. S. WINSTEAD,  
*Speaker of Senate.*

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PUBLIC LAWS  
OF THE  
STATE OF NORTH CAROLINA,  
PASSED BY THE  
GENERAL ASSEMBLY,  
AT THE

SESSIONS OF 1861-'62-'63-'64-'65 AND ONE IN 1859.

APPEALS.

AN ACT TO AMEND THE 1ST SECTION OF THE 4TH CHAPTER OF THE *Chap. 1.*  
REVISED CODE.

SECTION 1. *Be it enacted by the General Assembly of the Parties may State of North Carolina, and it is hereby enacted by the authority of the same,* That any party, plaintiff or defendant, who may be interested in the judgment rendered in the county court, and therewith shall be dissatisfied, may appeal to the superior court of the county upon like terms as are prescribed for appeals in other cases; and that both the widow petitioning for a years allowance and the representative of the estate shall be deemed such parties.

SEC. 8. *Be it further enacted,* That this act shall be in force from and after its passage. [Ratified the 10th day of February, 1862.]

## CORONERS' BONDS.

*Chap. 2.*

AN ACT TO REQUIRE THE REGISTRATION OF CORONERS' BONDS.

Bonds to be registered.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That all official bonds of coroners hereafter given, shall be duly proved, certified and registered as sheriffs' bonds are now required to be, and certified copies of the same, from the register's office, shall be received and read in evidence in the like cases, and in like manner as such copies of sheriffs' bonds are now allowed to be read in evidence. [Ratified the 23rd day of February, 1861.]

## COURTS.

*Chap. 3*

AN ACT TO COMPEL THE READING OF THE MINUTES OF THE PRECEDING DAY EVERY MORNING DURING THE Sittings OF THE SUPERIOR AND INFERIOR COURTS.

Minutes of preceding day to be read each morning.

SEC. 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That every morning during the term of the respective superior courts and courts of pleas and quarter sessions throughout the State, the court presiding shall order the reading of the minutes of said courts for the day preceding, and the minutes of the last day shall be read immediately preceding the final adjournment of said term. [Ratified the 25th day of February, 1861.]

**AN ACT TO CHANGE THE JURISDICTION OF THE COURTS AND THE RULES Chap. 4.  
OF PLEADING THEREIN.**

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the several superior courts of law shall have exclusive original jurisdiction to hear, try and determine all causes of a civil nature whatever, at the common law; which may require the intervention of a jury.

Sec. 2. *Be it further enacted,* That there shall be but one term of the said superior courts of law and equity, open and held in each of the counties of the State, in each year, which shall be holden at the time and places now required by law for holding the fall terms of said court, and all laws requiring the holding of the spring term of said courts are hereby repealed.

Sec. 3. *Be it further enacted,* That all actions brought in the said superior courts of law and equity, the defendant or defendants shall not be compelled to plead thereto for twelve months from the return term.

Sec. 4. *Be it further enacted,* That in all cases where suits have already been brought and are now pending in any of the superior courts of law and equity, it shall be the duty of said court, and it is hereby required to give the defendant or defendants further time for trial, until the fall term of eighteen hundred and sixty-two, when the same shall stand for trial as other suits and in all suits which may have been heretofore brought returnable to the fall term of eighteen hundred and sixty-one, the defendant or defendants shall not be compelled to plead or answer thereto for twelve months.

Sec. 5. *Be it further enacted,* That the courts of pleas and quarter sessions of the several counties, except the counties of Transylvania, Clay, Mitchell and Alleghany, each of which counties shall have one court of pleas and quarter sessions every year, which shall be holden in

Transylvania on the third Monday in August, and in Clay on the last Monday in August, and in Mitchell on the second Monday in September, and in Alleghany on the fourth Monday in October in each year, shall not have jurisdiction of any civil case in which the intervention of a jury may be necessary; and it shall be the duty of the clerk of said courts to make up a record in all civil cases now pending in the said courts of pleas and quarter sessions, and file the same, together with the original papers, with the clerks of the superior courts of law, on or before the fall term of the superior courts of law in their respective counties; and it shall be the duty of the clerks of the superior courts of law to enter the said cases upon their appearance docket, and the same shall stand for trial at the said term of the said superior court as other cases now pending in said court.

Duty of sheriff.

SEC. 6. *Be it further enacted*, That in all cases in which judgments have heretofore been taken in either the superior or county courts, and upon which executions have issued, it shall be the duty of the sheriff or other officer in whose hands such executions have been placed for collection, to endorse a levy upon the property of the defendant or defendants, sufficient to satisfy the same, and return such executions without making a sale; and upon return it shall be the duty of the clerk to issue a *venditioni exponas* or *fieri facias*, at the election of the plaintiff, returnable to that term of the succeeding court which is held twelve months from the test of such *venditioni exponas*, or *fieri facias*, and that all *alias* executions upon judgments heretofore taken shall be returnable in like manner.

Penalty on sheriffs.

SEC. 7. *Be it further enacted*, That so much of the 17th section, of the 105th chapter of the revised code, as subjects sheriffs to a penalty of one hundred dollars for not executing and returning process, be, and the same is hereby repealed, as to all penalties incurred since the passage of a bill at the last regular session of the Gene-

ral Assembly, entitled "a bill to prevent the sacrifice of property, and for the relief of the people," and as to all future penalties.

SEC. 8. *Be it further enacted,* That no *capias ad sat-  
isfaciendum* shall issue from any of the courts or from any justice of the peace upon any judgment now existing, or upon any judgment which may be hereafter obtained in any of the said courts, or before any justice of the peace.

SEC. 9. *Be it further enacted,* That it shall be the duty <sup>Duty of con-</sup>  
of all constables and other officers to levy any executions <sup>stables.</sup> which may be in their hands issued upon judgments heretofore issued by magistrates, and to return the same, together with said levies, to the justices of the peace who issued the same, or to some other magistrate in said county, whose duty it shall be, upon the application of the plaintiff, to issue a *renditioni exponas*, not returnable sooner than twelve months from the date thereof.

SEC. 10. *Be it further enacted,* That hereafter all civil <sup>Civil war-  
rants.</sup> warrants issued by justices of the peace shall be made returnable for trial twelve months after the date of issuing such warrant, and not before; and no justice of the peace shall have power or jurisdiction to try any such warrants before the expiration of twelve months from the issuing of the same: *Provided*, That the defendant or <sup>Proviso.</sup> defendants are residents of this State; and all executions issued by a justice of the peace, shall be made returnable twelve months from the issuing of the same; and upon the trial of such warrant, either party may appeal from the judgment to the next succeeding fall term of the superior court of the county where the warrant is tried, by giving security as is now provided by law in case of appeal from justices' judgments; but if the defendant or defendants make oath that he or they are unable to give security for the amount of the judgment and costs, then the justice shall grant the appeal without security; and return the paper with such affidavit to the next fall term of the superior court of said county,

when the defendant shall enter his plea, and the case shall be continued over and not stand for trial until the next succeeding fall term of said court.

*Penalty for violation of this act.* SEC. 11. *Be it further enacted,* That if a y sheriff, clerk, or other officer, shall violate any of the provisions of this act, he shall forfeit the sum of two hundred dollars, to be recovered by any person suing for the same in the name of the State, and shall also be subject to indictment, and upon conviction shall be fined or imprisoned at the discretion of the court.

*Deeds of trust, &c.* SEC. 12. *Be it further enacted,* That all deeds of trust and mortgages hereafter made, and judgments confessed to secure debt shall be void as to creditors, unless it is expressly declared therein that the proceeds of sale thereunder shall be appropriated to the payment of all the debts and liabilities of the trustor or mortgagor, equally *pro rata*: *Provided*, That the provisions of this section shall not apply to sheriffs or other public officers who may make a mortgage or deed of trust to secure securities to their official bond.

*Superior courts.* SEC. 13. *Be it further enacted,* That there shall be but one term of the supreme court of the State, which shall be held in the city of Raleigh, at the usual time for holding the summer term thereof, and all laws which require the winter term of same court to be held are hereby repealed, and the judges of the said court are not required to hold the winter term thereof.

*Morganton.* SEC. 14. *Be it further enacted,* That the Morganton term of said court shall be discontinued, and it shall be the duty of the clerk of the court held heretofore in the town of Morganton, to transmit to the clerk of the court held in the city of Raleigh, all the records, books and papers pertaining to said court in Morganton, on or before the second Monday in June next, and it shall likewise be the duty of the clerk of the court of Morganton to expose to sale the library at Morganton, (except such books as the judges of the supreme court shall direct to be trans-

mitted to the library in the city of Raleigh.) at public auction to the highest bidder for cash, and pay the proceeds into the public treasury, after repaying the amount advanced by members of the bar in its purchase: *And provided further,* That members of the bar who have placed law books in said library for the benefit of the court, shall be permitted to withdraw them before the sale.

SEC. 15. *Be it further enacted,* That all matters and causes now remaining undetermined in said court at Morganton shall be docketed in the court at Raleigh, in such order as the judges shall prescribe, and shall be there heard and determined, and the clerk of said court in Morganton shall make all his reports, touching all matters referred to him, to the next summer term of the court in Raleigh, as fully and completely as the same shall be made to the court in Morganton, and that all writs, rules, attachments and process of every kind now returnable to the term of the court to be held in Morganton in August next, shall be returned to the supreme court in Raleigh, to be held on the second Monday in June, 1862, <sup>Cases now on</sup> <sup>docket in Mor-</sup> <sup>gantown.</sup> and every failure to comply herewith shall be punishable by amercement or attachment in the discretion of the court; and that hereafter all causes whatsoever, carried into the supreme court by appeal, removal or otherwise, from any of the superior courts of law or equity of the counties composing the sixth and seventh circuits, shall be brought to the supreme court at Raleigh, and that the judges of the superior court shall have full power and authority to make all necessary rules and orders for carrying into effect this act, and to make the clerk at Morganton proper allowance for the service herein required; and it shall be the duty of the clerk of the supreme court at Raleigh to take charge of the records of the court at Morganton and to furnish copies thereof when required in the same manner as copies of records are furnished from the records of the supreme court at Raleigh.

*State or county revenue.*

SEC. 16. *Be it further enacted,* That none of the provisions of this act shall apply to the collection of the State or county revenue, or repeal any of the existing modes or remedies provided by law for the collection of the same.

*Justices' judgments.*

SEC. 17. *Be it further enacted,* That the tax fee upon justices' judgment, returnable to the superior court, shall hereafter be the same as is now taxed in the several county courts.

*Interest.*

SEC. 18. *Be it further enacted,* That the operation of the statute of limitations, be, and the same is hereby suspended so long as this act remains in force.

*Executors and administrators.*

SEC. 19. *Be it further enacted.* That no provisions of this bill shall apply to the collection of interest on any contract already accrued or hereafter annually to accrue, except so far as the same is rendered necessary by the abolition of one term every year of the superior and supreme courts.

SEC. 20. *Be it further enacted,* That the time of four years be extended to executors, administrators wherein to settle the estate of their executors, and intestates, and a further time in which to plead at the discretion of the courts, and all laws and clauses of laws coming in conflict with this provision, be, and the same is hereby repealed: *Provided,* That executors, be, and they are hereby required to give security in such sum as the court may direct.

SEC. 21. *Be it further enacted,* That the provisions of this act extending the time of pleading shall not extend to suits against citizens of the United States or to persons who have absconded from the State.

SEC. 22. *Be it further enacted,* That all laws or clauses of laws conflicting with the provisions of this act, be, and the same are hereby repealed, and that this act shall take effect and be in force from and after its ratification.  
[*Ratified the 11th day of September, 1861.*]

## COURTS OF OYER AND TERMINER.

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AN ACT AUTHORIZING THE GOVERNOR TO ISSUE COMMISSIONS TO HOLD *Chap. 5.*

COURTS OF OYER AND TERMINER, AND FOR OTHER PURPOSES.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That “on petition of the county court of any county, or on the application of the attorney general, or the solicitor of any of the judicial circuits, or for other good causes shown,” the Governor shall issue commissions of oyer and terminer, to the judges of the superior courts of law, which courts of oyer and terminer, shall have jurisdiction to indict and try all white persons, slaves, and free persons of color, and all other persons charged with capital felonies, crimes, misdemeanors, or any offences against, or in violation of the statute law of the State, or any violation or offence whatever of the criminal law, of which the superior courts at their regular terms, have jurisdiction; and the judges shall be clothed with all necessary powers for the trial of any person or persons, charged with the violation of the criminal law, or the statute law of this State; and the presiding judge shall, and may proceed to try, continue or remove indictments, such continuance or removal to be regulated by the same rules as govern continuances and removals at the general terms of the superior courts of law; the clerks of the superior courts of law shall issue subpœnas for witnesses to attend the sessions of the courts of oyer and terminer, and the witnesses, when summoned, shall attend under the same rules, forfeitures and penalties, and with the same privileges as if the regular term were a regular term. And the judge appointed to hold the court of oyer and terminer, in the county for which application is made, shall fix the term for holding the

Governor, in  
certain cases,  
to issue com-  
missions of  
Oyer and Ter-  
miner.

Judges may  
proceed to try

same, and shall forthwith notify the sheriff of the county of such time appointed for the holding said court; and the officer prosecuting for the State, attending such court, shall be entitled to receive the same fees and compensation as for attending a regular term of the superior court.

To be held at  
same places as  
other courts.

SEC. 2. *Be it further enacted*, That the said courts shall be held at the court houses of the different counties, or at the same places at which the general terms of the superior courts are held.

Juries.

SEC. 3. *Be it further enacted*, That the clerk of the county court and sheriff, assisted by three justices of the peace, shall, in the same mode in which jurors are drawn for the regular terms, draw a jury of thirty-six persons, who shall be summoned by the sheriff, from which shall be made a grand jury and petit jury; and the judge shall have power to order a special *venire*.

Criminals  
from other  
counties  
to be tried in  
counties  
where con-  
fined

SEC. 4. *Be it further enacted*, That when any person or persons are confined in any jail, other than the jail in the county in which they reside, and there can be no trial of such persons in their own county, on account of the presence of the enemy, the person or persons so confined, shall be tried in the county in which they are confined, for any offence against the criminal law, or the statute law of this State, of which the superior courts have jurisdiction.

SEC. 5. *And, be it further enacted*, That this act shall be in full force from and after its ratification. [Ratified the 9th day of February, 1862.]

## COURTS.

AN ACT TO RESTORE THE COURTS AND FOR OTHER PURPOSES.

Chap. 6.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That there shall hereafter be two terms of the superior courts of law and equity for each county in the State, to be held at the times prescribed in chapter thirty-one, sections nine, ten, eleven, twelve, thirteen, fourteen and fifteen of the Revised Code, and by an act entitled "An act to establish the eighth Judicial Circuit, and for other purposes, ratified the twelfth day of December, eighteen hundred and sixty-two"

Hereafter to  
be two terms  
of Superior  
Court.

SEC. 2. *Be it further enacted,* That said superior courts ~~Jurisdiction~~ of law shall have jurisdiction to try and determine all actions of tort, under the rules and regulations which existed prior to the passage of an act entitled "An act to change the jurisdiction of the courts, and the rules of pleading therein," ratified the eleventh day of September, eighteen hundred and sixty-one, and all process ~~process~~ hereafter to be issued in such actions, and in all criminal proceedings, shall be made returnable in like manner and under the same penalties as were prescribed prior to the passage of said act: *Provided*, That no suits in debt, as- ~~Proviso~~ sumpsit or account, shall be tried before said courts by virtue of any jurisdiction conferred by this act.

SEC. 3. *Be it further enacted,* That all process in the said actions and criminal proceedings from said courts, hereafter issued and made returnable to the fall term, eighteen hundred and sixty-four, of said courts, shall be deemed and taken to be returnable to the spring term, eighteen hundred and sixty-four, of said courts respectively.

Process re-  
turnable to  
Fall Term,  
1864, to be re-  
turned to  
Spring Term,  
1864.

SEC. 4. *Be it further enacted,* That so much of the ~~Rules of~~ said act of September eleventh, eighteen hundred and ~~pleading, &c~~

sixty-one, as applied to the rules of pleading in cases of bills for injunction and sequestration, and petitions for sale or partition of land, be, and the same is hereby repealed.

Hereafter to  
be two terms  
of the Su-  
preme Court.

SEC. 5. *Be it further enacted,* That there shall, hereafter, be two terms of the supreme court, to be held in the city of Raleigh, on the second Monday in June, and the thirtieth day of December, or on the day after, in case the thirtieth day be Sunday.

Contested  
wills.

SEC. 6. *Be it further enacted,* That the county courts shall have jurisdiction to try and determine all cases of contested wills.

Repealing  
clause.

SEC. 7. *Be it further enacted,* That all laws coming in conflict with the provisions of this act be and the same are hereby repealed. [Ratified this 14th day of December, 1863.]

*Chap. 7.*

AN ACT TO AUTHORIZE COURTS OF OYER AND TERMINER.

Governor to  
issue a com-  
mission fpr  
court of oyer  
and terminer.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That on application for a court of oyer and terminer by any county court in behalf of its county, or of the attorney general, or of the solicitor on behalf of any county within their respective circuits, the Governor shall issue a commission therefor to a judge of the superior courts, who shall hold the same; and such courts shall have like jurisdiction by a grand jury to inquire of and by a petit jury to hear and determine all felonies and larcenies whatever, and also all other crimes whereof the county court of that county hath not jurisdiction; and the court thus appointed shall have like power as a regular superior court to continue or remove cases; and all such cases whereof jurisdiction is hereby conferred, pending for trial in the superior court of any county, shall be deemed in the court of oyer and terminer.

Powers.

held for that county during its session, and on the adjournment thereof shall be deemed in the superior courts for the county. And in all cases of appeals from any Appeals. judgment in a court of oyer and terminer, the certificate from the supreme court shall be sent to the clerk of the superior court and the same proceedings shall be had therein as if the appeal had been taken from the superior court: *Provided, however,* That such court of oyer and Proviso. terminer shall not take jurisdiction of any offence whereof justices of the peace have jurisdiction out of the county courts.

SEC. 2. *Be it further enacted*, That the said courts shall Where held, &c. be held where the superior courts are held, and shall be attended by the same officers, who shall have like fees for their services. And the jurors for said courts shall be the same in number and qualification and be drawn in like manner as for the superior courts, by three justices of the peace, with the assistance of the clerk of the county court.

SEC. 3. *Be it further enacted*, That the judge commis- Judge to fix sioned to hold the court shall fix the time of its session time of ses- and he shall forthwith notify the clerks of the county and sion, &c. superior courts thereof, and also the prosecuting officer of the circuit in which said court is to be held; and the clerk of the county court shall forthwith summon the justices to draw the jurors and deliver the *venire* to the sheriff, who shall summon the jury.

SEC. 4. *Be it further enacted*, That the judge shall have Special venire like discretion as at a regular term to order a special *venire*.

SEC. 5. *Be it further enacted*, That this act shall take Repealing effect from and after its ratification, and thenceforth shall clause. be repealed, all laws coming within the meaning and purview of this act: *Provided, however,* That courts of oyer Proviso. and terminer already appointed, and not yet held, shall proceed under the commission issued; but their proceedings shall be in conformity with this act. [Ratified the 12th day of December, 1863.]

*Chap. 8.*

## AN ACT IN RELATION TO COURTS OF OYER AND TERMINER.

Length of  
Term.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That whenever the Governor shall issue a commission to a judge of the superior courts to hold a court of oyer and terminer, under the provisions of an act entitled "An act to authorize courts of oyer and terminer," ratified the twelfth day of December, eighteen hundred and sixty-three, the said judge shall have power to extend the term of said court from week to week, until all the business of said court is disposed of.

Compensation

SEC. 2. *Be it further enacted,* That the judge who shall hold any court of oyer and terminer as aforesaid, shall receive, as compensation, the sum of three hundred dollars for each week of the term.

SEC. 3. *Be it further enacted,* That this act shall be in full force and effect, from and after its ratification. [Ratified the 22nd day of December, 1864.]

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*Chap. 9.*

## AN ACT TO AMEND THE FIFTH SECTION OF AN ACT ENTITLED "AN ACT TO RESTORE THE COURTS AND FOR OTHER PURPOSES," RATIFIED FOURTEENTH DAY OF DECEMBER, EIGHTEEN HUNDRED AND SIXTY-THREE.

Two terms of  
Supreme  
Court.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That there shall hereafter be two terms of the supreme court to be held in the city of Raleigh, on the second Monday in June and second Monday in December in every year.

SEC. 2. *Be it further enacted,* That this act shall be in force from its ratification. [Ratified the 25th day of November, 1864.]

## COURTS.

AN ACT TO BE ENTITLED "AN ACT TO AMEND AN ACT ENTITLED AN *Chap. 10.*  
 ACT AUTHORIZING THE GOVERNOR TO ISSUE COMMISSIONS TO HOLD  
 COURTS OF OYER AND TERMINER AND FOR OTHER PURPOSES," RATI-  
 FIED THE NINTH DAY OF FEBRUARY, EIGHTEEN HUNDRED AND SIX-  
 TY-TWO, AND ALSO AN ACT ENTITLED "AN ACT TO AUTHORIZE COURTS  
 OF OYER AND TERMINER," RATIFIED THE TWELFTH DAY OF DECEM-  
 BER, EIGHTEEN HUNDRED AND SIXTY-THREE.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That it shall be competent for any judge holding a court of oyer and terminer as now authorized by law, when any case or cases in such court depending, and for any cause removed for trial to another county, to proceed at such time as such judge may designate, to the county to which such case or cases may be removed, and there hold a court of oyer and terminer for the purpose of the trial of such case or cases so removed; and all persons charged with such crimes and misdemeanors as a court of oyer and terminer may take jurisdiction of, under the same rules and regulations as are now prescribed by law for holding courts of oyer and terminer: *Provided*, That the commission issued by the Governor to such judge, authorizing him to hold such court of oyer and terminer, shall be sufficient authority for holding such other courts of oyer and terminer as may be rendered necessary by such removal of any such case or cases, if the transcript of the record therein shall set out and contain a copy of such commission.

SEC. 2. *Be it further enacted*, That it shall be the duty of the judge, holding the court of oyer and terminer, except in cases where such courts are rendered necessary by *Commission of the Judge.*

the removal of cases for trial, as provided in the first section of this act, to cause the commission, issued to such judge by the Governor authorizing him to hold such court, to be copied into the record of such court, and such copy shall constitute a part of the record thereof, and such record shall be sufficient authority for holding any court of oyer and terminer rendered necessary by the removal of any case or cases, as provided in the first section of this act.

*Notification shall be given in case of removal of any cause for trial.* SEC. 3. *Be it further enacted,* That when a judge shall fix the time for holding a court of oyer and terminer, rendered necessary by the removal of any case or cases as provided in the first section of this act, he shall forthwith notify the clerks of the county and superior courts of the county in which such court is to be held, and also the prosecuting officer of the circuit in which such court is to be held; and the clerk of the county court being so notified, shall forthwith summon justices of the peace to draw jurors and deliver the *venire* to the sheriff, who shall summon the jury, under the same rules and regulations as are now prescribed by law, and such court of oyer and terminer shall have all the powers, and shall be governed by the same rules and regulations now incident to courts of oyer and terminer, and the expenses of the judge holding such court shall be paid as if he were holding a regular term of the superior court, and the solicitor for the State shall be entitled, for attending such court, to be paid as if attending a regular term of superior court.

*As many courts shall be held as necessary.* SEC. 4. *Be it further enacted,* That the judge, holding a court of oyer and terminer, may hold as many courts of oyer and terminer under the provisions of this act as may be rendered necessary by the removal of any case or cases therein, and if any case shall be removed more than once, the judge holding such court may continue to hold courts of oyer and terminer as herein provided, until such case or cases are tried according to law.

SEC. 5. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 23rd day of December, 1864.]

## COUNTY COURTS.

AN ACT TO ENLARGE THE POWERS OF THE COUNTY COURTS FOR RAISING REVENUE FOR COUNTY PURPOSES.

*Chap. 12.*

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the justices of the several county courts, a majority being present, at their first court which shall happen after the first day of January in every year, shall for county and school purposes lay a tax on all such subjects of taxation within the county as may be taxed by the revenue laws then in force, and in the same manner, for raising revenue for State purposes: *Provided*, That the tax imposed by the county courts for county purposes shall be in the same relative proportion as the tax imposed on the same articles for State purposes.

Powers of taxation.

Proviso.

SEC. 2. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 4th day of August, 1861.]

AN ACT TO AMEND AN ACT PASSED AT THE SECOND EXTRA SESSION OF THE GENERAL ASSEMBLY, A. D., EIGHTEEN HUNDRED AND SIXTY-ONE, CHAPTER FIVE, ENTITLED "AN ACT TO ENLARGE THE POWERS OF THE COUNTY COURTS FOR RAISING REVENUE FOR COUNTY PURPOSES."

*Chap. 11.*

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the first section of an act passed at the second extra session of the General Assembly, A.

Act of 1861 amended.

D., eighteen hundred and sixty-one, entitled ‘ an act to enlarge the powers of the county courts for raising revenue for county purposes,’ be, and the same is hereby amended by striking out all the first section after the word “ prov ded,” and enacting as follows: that the tax imposed by the county courts for county purposes, shall be in the same relative proportion as for State purposes, upon the one hundred dollars valuation, for every thing where the tax is laid for State purposes according to valuation, and upon all subjects specially taxed, the tax shall be in proportion to that which is levied for State purposes.

*Repealing clause.*

SEC. 2. *Be it further enacted,* That so much of the aforementioned act as is contrary to the provisions of this, is hereby repealed, and this act shall be in force from and after its passage. [Ratified the 22nd day of December, 1862.]

*Chap. 13.*

**AN ACT TO AMEND THE EIGHTEENTH SECTION OF THE TWENTY-EIGHTH CHAPTER OF THE REVISED CODE, IN RELATION TO PAY OF COMMITTEES ON FINANCE.**

*28th Chap. Revised Code State of North Carolina, and it is hereby enacted by the authority of the same,* That the eighteenth section of the twenty eighth chapter of the revised code, be amended so that the county court, a majority of the justices being present, may allow such compensation to committees of finance as may be deemed just and proper.

*And be it further enacted,* That this act shall be in force from and after its ratification. [Ratified this 11th day of February, 1863.]

## COUNTY BUSINESS.

AN ACT AUTHORIZING ONE-THIRD OF THE WHOLE NUMBER OF JUSTICES *Chap. 14.*

IN ANY COUNTY TO TRANSACT PUBLIC BUSINESS.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That it shall and may be lawful, hereafter, when a majority of the justices of the peace of any county in the State of North Carolina cannot be obtained, that one-third of the whole number in any county shall be authorized and empowered to transact all county business, which now, by law may require a majority of the whole number.

SEC. 2. *Be it further enacted,* That nothing herein contained shall be so construed as to prevent all the justices from acting, whenever present. [Ratified the 3rd day of February, 1863.]

AN ACT TO AUTHORIZE THE JUSTICES OF ANY COUNTY TO MEET IN *Chap. 15.*

SPECIAL TERM TO LEVY TAXES.

WHENEVER, In any county of this State there is no term of the county court between the third Monday in March and the first Monday in July in each year:

Court shall be called by chairman or county court clerk.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That a special court shall be called by the chairman or clerk of the county court to meet at the courthouse in the month of May or June, for the year A. D., eighteen hundred and sixty-four, and for each succeeding year thereafter, for the purpose of levying the taxes of said county.

SEC. 2. *Be it further enacted,* That one-third of the justices of such county shall be authorized to levy said taxes *Chap. 15.* Justices shall be present.

taxes, and that their proceedings shall be recorded by the clerk on his minutes.

SEC. 3. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 27th day of May, 1864.]

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### COMMON SCHOOLS.

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*Chap. 16.* AN ACT TO AMEND THE FIFTH SECTION OF THE NINETEENTH CHAPTER OF THE LAWS OF NORTH CAROLINA, PASSED BY THE GENERAL ASSEMBLY OF EIGHTEEN HUNDRED AND SIXTY, SIXTY-ONE, AT ITS FIRST SESSION, CONCERNING COMMON SCHOOLS.

Former law amended.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That the eighteenth line in the fifth section of the nineteenth chapter, of the laws of North Carolina, passed by the General Assembly in the years eighteen hundred and sixty, sixty-one, at its first session, be amended as follows: insert the words "on or before the first Monday in June of each and every year."

SEC. 2. *Be it further enacted*, That this act be in force from and after its ratification. [Ratified the 12th day of February, 1863.]

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### CRIMES AND PUNISHMENTS.

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*Chap. 17.*

AN ACT IN RELATION TO THE CRIME OF ARSON.

Burning stable containing stock deemed arson. SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That any person who shall wilfully

and maliciously burn in the night time any stable containing a horse or horses, or a mule or mules, shall be deemed guilty of arson, and upon being convicted, according to due course of law, shall suffer death. [Ratified the 12th day of December, 1863.]

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## LEGACIES, DISTRIBUTIVE SHARES, &c.

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### AN ACT TO AMEND SECOND SECTION, SIXTY-FOURTH CHAPTER, REVISED *Chap. 18.* CODE.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the second proviso, section second, chapter sixty-fourth, revised code, be, and the same is hereby repealed. [Ratified the 12th day of February, 1863.]

Fermer law  
repealed.

## EDUCATION.

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### AN ACT CONCERNING COMMON SCHOOLS IN NORTH CAROLINA.

*Chap. 19.*

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the thirty-fifth section of the sixty-sixth chapter of the revised code of the State, and the ninth, tenth and eleventh sections, of chapter eleventh of the acts of Assembly of eighteen hundred and fifty-six, fifty seven, entitled an act concerning the common schools in North Carolina, be, and the same are hereby repealed.

Repeals cer-  
tain acts.

District committees, how appointed.

SEC. 2. *And, be it further enacted,* That the district committee of common schools, to consist of three persons as heretofore, and each of whom shall be a qualified voter of the State, shall be appointed in the following manner, to wit: The board of county superintendents of each county shall annually meet on the third Monday in April, and select committees for the several districts of their respective counties, in all cases where they have not been designated in the manner hereinafter provided; and it may be lawful for a majority of the parents and guardians of the children entitled to the benefits of the common school fund, and of the legal voters of every district to designate by written petition, such persons as they desire for committeemen, whenever a majority of the parents, guardians, and qualified voters without children so agree upon one or more members of the committee for any district, and state their preference in writing, signed with their names, and present said writing or petition to the board of county superintendents, on or before the third Monday of April, the board shall appoint the persons so designated, and if there be not three so named and preferred, shall select the others; such petitions must be signed by a majority of those who constitute the whole number of parents, guardians and qualified voters of the district, each person signing as parent, if he have children of the age to be entitled to the benefits of the school fund, or as guardian, if he be such, and if he have no children and be not a guardian, as voter, no one being entitled to sign his name more than once. If the children have no father living in the district, the mother or guardian may sign such petition; and it shall be incumbent on the petitioners, or some one of them, to prove that they constitute a majority of the persons entitled to petition in the district. The board of superintendents shall appoint in all other cases; and when vacancies occur in the committees, after the annual meeting of the board, the chairman may fill them until the next annual meeting.

SEC. 3. *And, be it further enacted,* That whenever any ~~complaints~~ citizen or parent may consider him or herself aggrieved by a committee or any member of it, complaint may be made to the board of superintendents, who shall hear and decide on the case, and may remove committeemen for violation or neglect of duty or unfitness for the office.

SEC. 4. *And, be it further enacted,* That the term of ~~office~~ office of committeemen shall begin, as heretofore, on the first Monday in May, and continue for one year, and until others are chosen; and the clerks of county courts shall, as formerly, furnish the sheriffs with a list of the committeemen, and the sheriffs shall notify them under the regulations and subject to the penalties prescribed in section nine (9) of chapter twenty-seven of the acts of the Assembly of eighteen hundred and fifty-eight, fifty-nine, entitled an act concerning common schools.

SEC. 5. *And, be it further enacted,* That for the purpose of rendering the school year more consistent and uniform, it shall be arranged as follows, to wit: *First*, The boards of county superintendents shall be appointed under the regulations formerly established, and shall hold their office, as already prescribed by law, their term of office beginning on the third Monday of April and continuing for one year, and until others are chosen. *Second*, The chairman of the board of county superintendents shall be appointed at the time and under the regulations already established by law. *Third*, District committees shall be selected by the boards of county superintendents on the third Monday in April in each year; and persons in whose behalf petitions have been presented, and on whom a majority of parents, guardians and voters have united shall be selected, and all such petitions must be presented before or on the third Monday of April. *Fourth*, The chairman of boards of county superintendents shall present their financial statement and vouchers to the committees of finance or clerks of the county courts, in the manner required by the provisions of the

County Super-  
intendents,  
District Com-  
mittees, Gene-  
ral State Su-  
perintendent,  
how appoin-  
ted—reports  
to be made,  
etc.

forty-ninth section of the sixty-sixth chapter of the Revised Code, on or before the fourth Monday in March. *Fifth*, The chairman of the boards of county superintendents shall make their reports to the general superintendent of the State, according to the provisions of the said forty-ninth section of the sixty-sixth chapter of the Revised Code, and under the penalties already prescribed by law, on or before the third Monday in April in each year. *Sixth*, And the general superintendent for the State shall make his annual report as prescribed by the fifty-eighth section of the sixty-sixth chapter of the Revised Code, on or before the first Monday in July. And so much of sections forty-nine and fifty-eight of the sixty-sixth chapter of the Revised Code, as comes in conflict with the provisions of this bill, [act] be, and they are hereby repealed.

*Journal of Education to be sent to Chairmen of County Superintendents.*

SEC. 6. *And be it further enacted*, That for the diffusion of necessary information among all the officers and teachers of the common schools, the superintendent for the State be authorized to subscribe for a copy of "The North Carolina Journal of Education," published under the auspices of the State educational association, for each chairman of county superintendents, for each member of the committees of examination, and for each common school district; the copies for the districts to be sent bi-monthly, or every two months, at half the cost of the monthly editions, to be used by the committees, and filed in the district school houses, and until the chairmen, send to the superintendent the post offices of the committees, which they are hereby required to do as far as possible, the copies for said committees shall be sent to the chairman to be by them distributed, and the cost of said subscriptions shall be paid semi-annually, on the warrant of the Governor, by the treasurer of the literary fund.

*Bill to be published in Journal of Education.*

SEC. 7. *And be it further enacted*, That a copy of this bill [act] shall be published in said Journal of Education as soon as said bill [act] becomes a law, and that it shall

be the duty of the superintendent of common schools for the State to prepare, as soon as possible, a new digest of all the laws in force in relation to common schools in the State, together with an index, notes and explanations, and to publish the same in one of the bi-monthly numbers of the said Journal of Education sent to all the school districts, and that he cause five hundred extra copies to be printed for the use of his office.

SEC. 8. *Be it further enacted,* That when questions shall arise as to whether children are descended from negro ancestors within the degrees that deprive them of the benefit of the common school fund, the board of county superintendents may, and shall make decisions, which shall be binding until the questions are decided by the courts having jurisdiction in such cases, either party having the right to appeal to said courts. Color of children.

SEC. 9. *Be it further enacted,* That no draft shall be drawn in favor of a teacher until the end of the term for which he was employed, or after the expiration of three months from its commencement, except in cases where teachers leave by consent of the committee before the time for which they were employed is out. Drafts.

SEC. 10. *And, be it further enacted,* That when the School Register chairman of the board of superintendents does not reside at the county seat he may deposit the school register for his county in the office of the clerk of the county court, making the clerk his deputy for the safe keeping of the same, and empowering him to furnish them to teachers on the orders of committees, and to take receipt for them according to the regulations governing the action of chairmen in this matter, and in such cases the registers may be returned again to the said clerks.

SEC. 11. *And, be it further enacted,* That this bill (act) shall be in force from and after its ratification, and that all laws and clauses of laws coming in conflict with its provisions, be, and they are hereby repealed. [Ratified the 23rd day of February, 1861.] Repeals conflicting acts.

## ENTRIES AND GRANTS.

*Chap. 20.* AN ACT FOR THE BENEFIT OF PERSONS WHO HAVE ENTERED VACANT LANDS.

*Time extended as to persons entering, whose counties are in possession of the enemy.* SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That in any county of the State now in possession of the enemy, or that may hereafter be in the possession of the enemy, whose lands have only been entered, and the other provisions of the act in regard to entering vacant lands cannot be complied with on account of the county being in possession of the enemy, that the person or persons who have entered lands, shall have two years after the ratification of this act to comply with the requisitions of said act: *Provided*, That the time to comply with all the provisions of said act had not expired when such county fell into the hands of the enemy.

*Extends to persons in service.*

SEC. 2. *Be it further enacted*, That the beneficial provisions of the foregoing section shall extend to all persons in the military service of the State, or Confederate government, or who may hereafter enter the same. [Ratified the 3rd day of February, 1863.]

## EVIDENCE.

*Chap. 21.* AN ACT TO ADMIT PROOF OF THE HANDWRITING OF ATTESTING WITNESSES IN CERTAIN CASES.

*What evidence admissible.*

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That in all civil cases where proof of the handwriting of an attesting witness, resident out

of the jurisdiction of the court, is admissible to show to them the execution of the instrument attested, the proof of the handwriting of a soldier in the army, absent from the State, or unable to attend, if in the State, shall be admissible for the like purpose ; and, in like cases, proof of the handwriting of subscribing witnesses resident within the lines of a public enemy, shall be admissible. [Ratified the 27th day of January, 1863.]

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## AN ACT IN RELATION TO DEPOSITIONS.

*Chap. 22.*

SEC. 1. Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That the deposition of the president of the University, or the head of any other incorporated college of this State, may be taken and read as evidence on the trial of any suit pending in any of the courts of this State, in the same manner with that of the Governor, and certain other public officers, as prescribed in the Revised Code, chapter 31, section 63. [Ratified the 11th day of December, 1863.]

*Depositions  
of Presidents  
of incorporated  
colleges to  
be taken as  
evidence.*

## EXECUTORS AND ADMINISTRATORS.

AN ACT TO AMEND THE FORTY-SIXTH CHAPTER OF THE REVISED CODE, *Chap. 23.*  
SECTION EIGHTEENTH.

SECTION 1. Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That the forty-sixth chapter of the Revised Code, section eighteenth, be, and the same is hereby amended by adding after the words "six months," "or for cash if the court for cause shall so order;" Provided, however, That the court in ordering such sale, shall

*Sec. 18 of 46th  
chp. Revised  
Code amended*

not order the sale of more than may be sufficient to pay the widow her year's support, or what may be sufficient for any guardian to expend for the board and tuition of his or her wards for the space of one year. [Ratified the 3rd day of February, 1863.]

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### GRANTS, &c.

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*Chap. 24.* AN ACT TO ALLOW FURTHER TIME FOR THE REGISTRATION OF GRANTS,  
CONVEYANCES AND OTHER INSTRUMENTS.

Time extend-  
ed.

Proviso.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That all grants and conveyances of lands or slaves, letters of attorney and other instruments in writing, required or allowed by law to be proved and registered within a time specified in any statute, may and shall be proved and registered, within two years, from and after the first day of January, A. D., eighteen hundred and sixty-three: *Provided,* That nothing herein contained, shall be held to apply to deeds of mortgage, or conveyances in trust, or to marriage settlements. [Ratified this 17th day of December, 1862.]

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*Chap. 25.* AN ACT TO ALLOW FURTHER TIME FOR THE REGISTRATION OF GRANTS,  
CONVEYANCES AND OTHER INSTRUMENTS.

Allows two  
years from  
Jan. 1, 1865.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That all grants and conveyances of lands or slaves, letters of attorney, and other instruments in writing, required or allowed by law, to be proved and

registered within a time specified in any statute, may and shall be proved and registered within two years from and after the first day of January, eighteen hundred and sixty-five: *Provided*, That nothing herein contained shall be held to apply to deeds of mortgage or conveyances in trust, or to marriage settlements. [Ratified the 28th day of November, 1864.]

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## HABEAS CORPUS.

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### AN ACT TO AMEND REVISED CODE IN RELATION TO HABEAS CORPUS. *Chap. 26.*

**SECTION 1.** *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That upon application for the writ of *habeas corpus*, if the case stated in the petition shall show that adequate relief may not be afforded by directing the writ to the person detaining another in his custody, in every such case it shall be lawful for the judge granting the writ to direct the same to the sheriff of any county where such detention may occur, commanding him to take the body of him who is alleged to be detained and have the same present on the return of the writ, and to summons the party alleged to be guilty of the detention to appear at the time and place of said return and show the cause of detention, and any judge issuing such writ in vacation, or the judge before whom it is tried, shall have the same power to enforce obedience to the writ, to compel the attendance of witnesses, or to punish contempt of his authority, as a court has.

**SEC. 2.** *Be it further enacted,* That when any person shall have been discharged out of custody by a judge, on a writ of *habeas corpus*, and shall be arrested and detained upon the same cause on which he was discharged as

proceedings  
in case of persons discharged and re-arrested.

aforesaid, it shall be the duty of the judge to issue a writ commanding the sheriff of the county where the detention may occur to take the body of the person so detained, and bring the same before him or some other judge having jurisdiction: when such former discharge appearing, and if it appear that such record, arrest and detention was made illegally and with the knowledge of the former discharge, the party offending shall be guilty of a misdemeanor and fined and imprisoned at the discretion of the court.

**Penalty for  
false return.**

SEC. 3. *Be it further enacted,* That any person guilty of making a false return to any writ of *habeas corpus*, shall be guilty of a high misdemeanor, and shall be fined and imprisoned at the discretion of the court. [Ratified the 11th day of February, 1863.]

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*Chap. 27.*

AN ACT TO AMEND CHAPTER FIFTY-FIVE OF REVISED CODE.

**Duty of Judge  
of Supreme  
Court to grant  
writs during  
term time.**

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That it shall be the duty of each judge of the Supreme Court, when applied to during term time, to grant writs of *habeas corpus*, which he may make returnable before the court, himself, or any judge of the State, under the same rules, regulations and penalties as are now prescribed in respect to the issuing and return of such writs. [Ratified the 6th day of July, 1863.]

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*Chap. 28.*

AN ACT MORE EFFECTUALLY TO SECURE THE BENEFITS OF THE WRIT OF HABEAS CORPUS, AND TO PREVENT CITIZENS IN CIVIL LIFE FROM BEING REMOVED BEYOND THE LIMITS OF THE STATE.

**Penalty for  
evading the  
writ of habeas  
corpus.**

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That any person as to whom a writ

*of habeas corpus* has been issued and served, who wilfully fails or refuses, under any pretence whatsoever to obey the mandate thereof, or the order of the Judge or Court thereon before whom the same is heard, or who knowingly and intentionally prevents the service of the same by force, or by keeping out of the way, or who shall wilfully fail or refuse to permit any person, upon application by counsel, in his custody, to consult with and have assistance of counsel, for the purpose of suing out or prosecuting said writ, or who shall send away or conceal any person who [is] in his custody, or under his control, with intent to prevent said writ from being sued out or executed, or the petitioner from being discharged, when the Judge or Court so orders, shall be guilty of a high misdemeanor, and, on conviction in the superior court, shall be fined not less than one thousand dollars, and imprisoned not less than one year.

SEC. 2. *Be it further enacted*, That if any person shall, under any pretence whatsoever, transport beyond the limits of this State, by force or violence, any person in civil life, such person so offending shall be guilty of a high misdemeanor, and, on conviction, shall be fined not less than two thousand dollars, and imprisoned not less than one year.

SEC. 3. *Be it further enacted*, That if any person in civil life shall be transported beyond the limits of this State, contrary to the provisions of the second section of this act, the Governor of the State shall forthwith demand him of the authorities of the Confederate States where such person may be imprisoned. [Ratified the 28th day of May, 1864.]

Penalty for  
transporting a  
person in civil  
life.

Governor  
shall demand  
the return of  
such person.

## IDIOTS AND LUNATICS.

*Chap. 29.*

## AN ACT CONCERNING INSANE PERSONS.

Duty of Justices.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That whenever two or more justices of the peace shall, under the provisions of section seventeen, chapter six of the Revised Code, direct any insane person to be removed to the Asylum as a patient, it shall be their duty to make a full report of their proceedings in their behalf to the next term of the court of pleas and quarter sessions. [Ratified the 23rd day of February, 1861.]

*Chap. 30.*

## AN ACT TO AMEND SECTION FIRST, CHAPTER FIFTY-SEVENTH, OF REVISED CODE, ENTITLED "IDIOTS AND LUNATICS."

Superintendent's certificate, evidence.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That section first, chapter fifty-seven, of Revised Code, entitled "Idiots and Lunatics," be amended so as to read as follows: *Provided*, That if any person is confined in any asylum for lunatics and insane persons, the certificate of the superintendent of such asylum declaring such person to be of insane mind and memory, which certificate shall be sworn to and subscribed before the clerk of any court of record of the county in which such asylum is situated, and certified under the seal of such court, shall be sufficient evidence to authorize the county court to appoint a guardian for such idiot, lunatic or person of insane mind and memory.

SEC. 2. *And, be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 25th of February, 1861.]

## AN ACT CONCERNING INSANE PERSONS.

Chap. 31.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That when an affidavit in writing shall be made before a justice of the peace, by any citizen of the State, that any person who has been found by the inquisition of a jury to be an idiot or lunatic, or *non compos mentis*, and whose estate, in the hands of his guardian, shall be sufficient to support him and his family, if he has any, is mischievously inclined, and that his going at large, is dangerous to the community, it shall be lawful for said justice to issue his warrant, requiring the sheriff to bring him before two justices of the peace within ten days, in order that the complaint may be duly examined; and the sheriff, when he executes the warrant, is to notify the guardian.

SEC. 2. *Be it further enacted,* That if the said justices, on the return of the warrant, shall be satisfied that the facts stated in the complaint are true, it shall be their duty to issue process to the sheriff, commanding him to take such insane person and convey him to the insane asylum of North Carolina, and there deliver him to the superintendent thereof, for safe keeping: *Provided, however,* That the mischievous disposition of such insane persons, shall have been proved by at least two competent and credible witnesses, who have been acquainted with him for more than twelve months.

SEC. 3. *Be it further enacted,* That if the party arrested shall be sent to the asylum, a copy of the proceeding shall be returned by the justices to the next court of equity of the county; and the said court shall have power, from time to time, to make such orders or decrees concerning his being discharged from, or continued in the asylum, and concerning the payment of his expenses while there, and the expense of sending of him there, out of the principal or income of his estate, as to said

Proceedings  
in certain cases.

asylum  
Proviso.

Further pro-  
ceedings.

court, shall seem just and reasonable under all the circumstances of the case.

Duty of Attorney General and Solicitors.

SEC. 4. *Be it further enacted*, That it shall be the duty of the attorney general and the solicitors, to attend to all cases arising under this act, after the same shall have reached the court of equity, and the court shall have power to decree a reasonable compensation for their services, to be paid out of the estate of such insane person.

Judge in vacation may order discharge.

SEC. 5. *Be it further enacted*, That any judge of the superior or supreme courts may, in vacation, make an order for the discharge from the asylum of any person confined there under this act, if the superintendent thereof shall certify to him, in writing, that he is well satisfied that such person is not mischievous, and would not be dangerous to the community if discharged: *Provided*, That the signature to the certificate shall be duly acknowledged before the clerk of Wake county court, and shall be certified by him under his hand and official seal.

SEC. 6. *And, be it further enacted*, That this act shall be in force from and after its ratification. [Ratified this 10th day of February, 1863.]

## LANDLORD AND TENANT.

*Chap. 32.*

AN ACT FOR THE RELIEF OF LANDLORDS.

Proceedings when tenant holds over.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That whenever a tenant, in possession of real estate, holds over after his term has expired, his landlord, or an agent for him, may make affidavit of the fact before some justice of the peace of the county, who shall issue a precept to the sheriff, or other proper officer of the county, commanding him to cause to come

before such justice at such time and place as shall be therein mentioned, twenty indifferent freeholders, twelve of whom shall be selected as jurors, who, after being duly sworn, shall examine and enquire into the fact of the tenancy; that the justice issuing the precept shall cause to be notified the tenant holding over, of the time and place of enquiry, who shall be permitted to introduce evidence.

**SEC. 2.** *Be it further enacted,* That if the twelve freeholders shall, after having the evidence be satisfied that the tenant holds over, that then the justice of the peace shall issue his order to the sheriff, or other proper officer, commanding him to dispossess the tenant, and to put the landlord in possession. Tenant to be dispossessed.

**SEC. 3.** *Be it further enacted,* That if either party, plaintiff or defendant, shall be dissatisfied with the finding of the twelve freeholders, he shall be permitted to appeal to the first term of the superior court, upon giving sufficient security: *Provided, however,* If the defendant appeals, he shall be required to enter into bond with sufficient security to cover the cost and all damages. Appeal allowed.

**SEC. 4.** *Be it further enacted,* That if the sheriff or other proper officer shall fail to execute the precept, or to serve the notice as required without good cause, he shall pay a fine of twenty dollars for each default, and each freeholder shall pay a fine of ten dollars for failing to attend according to his summons, without good cause shown. Sheriff or freeholders failing in duty to be fined.

**SEC. 5.** *Be it further enacted,* That if the tenant holding over, or any one holding possession for him, shall resist the sheriff or other proper officer, the justice shall bind over the party or parties to the superior court to answer any indictment that may be preferred against him or them. [Ratified the 26th day of January, 1863.] Resistance to the sheriff indictable.

*Chap. 33.* AN ACT TO AMEND AN ACT ENTITLED "AN ACT FOR THE RELIEF OF LANDLORDS."

Amendatory  
of act of  
1862-'63.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That "an act for the relief of landlords," passed by the General Assembly at its session of eighteen hundred and sixty-two, sixty three, and ratified on the twenty-sixth of January, eighteen hundred and sixty-three, be so amended as to give landlords and their grantees, lessees, heirs, executors and administrators, or any lawful purchaser, the same remedies and rights against their tenants, and the grantees, lessees, heirs, executors and administrators of said tenants, as are given in said act to the landlord against his tenants.

SEC. 2. *Be it further enacted,* That this act shall be in force and effect from and after its ratification. [Ratified the 28th day of May, 1864.]

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### LIMITATIONS.

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*Chap. 34.*

AN ACT CONCERNING THE STATUTE OF LIMITATIONS.

Certain time  
to be excluded  
in computa-  
tion.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That in computations of time for the purpose of applying any statute, limiting any action or suit, or any right or rights, or for the purpose of raising a presumption of any release, payment or satisfaction, or any grant or conveyance, the time elapsed since the 20th day of May, which was in the year eighteen hundred and sixty-one, or which may elapse until the end of the present war, shall be excluded from such computation. [Ratified the 10th day of February, 1863.]

AN ACT TO REPEAL THE SIXTEENTH SECTION OF THE SIXTY-FIFTH *Chap. 35.*  
 CHAPTER OF THE REVISED CODE.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the sixteenth section of the sixty-fifth chapter of the Revised Code be, and the same is hereby repealed.

SEC. 2. *Be it further enacted,* That this act be in force from and after its passage. [Ratified the 7th day of September, 1861.]

MISCELLANEOUS.

AN ACT TO DIMINISH COSTS ON EQUITY SALES FOR PARTITIONS.

*Chap. 33.*

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That in all cases of petitions in the courts of equity for the sale of real estate for partition among tenants in common, the fee taxed for the solicitors of the petition shall be ten dollars, where the land sold shall bring less than \$500. And the clerk and master shall not be allowed more than ten dollars for his services in making such sale and the title. And no person but the clerk and master shall be appointed to make such sale.

SEC. 2. *Be it further enacted,* In sales of real estate by decree of a court of equity, allowances for all services except for taking testimony or accounts, shall be as follows: For sales of five hundred dollars or less, not more than ten dollars; for two thousand dollars and not less than five hundred, not more than two per centum; and when the allowance shall amount to forty dollars, any ad-

*Repealed  
1868-69*  
Allowances for  
all services  
except taking  
testimony or  
accounts.

ditional compensation shall not exceed the rate of one per centum: *Provided*, This section shall not extend to any fees for proofs, subpoenas or registration of decrees.

*Repeals act of 1852.* SEC. 3. *Be it further enacted*, That the act passed at the session of eighteen hundred and fifty-two, entitled "an act to give to the court of pleas and quarter sessions of the county of Randolph, jurisdiction over the sale of real estate for division among joint tenants and tenants in common," be, and the same is hereby repealed. [Ratified the 23rd day of February, 1861.]

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*Chap. 37.* AN ACT TO AMEND AN ACT PASSED AT THE SESSION OF EIGHTEEN HUNDRED AND FIFTY-SIX, FIFTY-SEVEN, ENTITLED "AN ACT TO PROVIDE FOR THE PAYMENT OF TALES JURORS."

*Repeals act 3d February, '57.* SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That the provisions of an act ratified on the third day of February, eighteen hundred and fifty-seven, entitled "an act to provide for the payment of tales jurors," be, and they are hereby repealed.

SEC. 2. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 23rd day of February, 1861.]

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*Chap. 38.* AN ACT TO AMEND SECTION SECOND, CHAPTER ONE HUNDRED AND EIGHTEEN, OF THE REVISED CODE, ENTITLED "WIDOWS."

Less than twelve freeholders may be summoned to lay off widow's dower.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That so much of the second section of the one hundred and eighteenth chapter of the Revised Code, entitled "widows," as requires a jury to lay off a widow's dower, to consist of twelve freeholders in all cases, be, and the same is hereby repealed; and he-

after it shall be lawful for the court in which the petition is filed to direct the summoning of not less than five nor more than twelve freeholders for that purpose; and when any number less than twelve shall be directed, such smaller number shall be designated in the order of the court, and the writ of the sheriff, and in all other cases the number shall be twelve, as heretofore. [Ratified the 23rd day of February, 1861.]

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AN ACT TO AMEND SECTION FIVE, CHAPTER EIGHTY-ONE REVISED CODE, *Chap.* 39.  
ENTITLED "OYSTERS AND OTHER FISH."

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That any person, either by himself or agent, committing any of the offences or violating any provisions of section five, chapter eighty-one, Revised Code, entitled "Oysters and other fish," shall be subject to a penalty of one hundred dollars for every offence, to be recovered from either principal or agent in any court having jurisdiction of the same, or on a warrant before a justice of the peace, one half to the person warranting or suing for the same, and the other half to the common school fund of the county wherein the said offence was committed or provision violated. [Ratified the 23rd day of February, 1861.]

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AN ACT TO AMEND THE THIRTY-SEVENTH SECTION, OF CHAPTER SIXTY, *Chap.* 40.  
OF THE REVISED CODE.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That section thirty-seventh of chapter sixty, of the Revised Code, be amended by striking

Strikes out  
"five" in the  
eleventh line  
and inserts  
"in."

out the word "five," in the eleventh line, and inserting in lieu thereof, "ten."

SEC. 2. *Be it further enacted*, That this act shall be in force from and after its passage. [Ratified the 7th day of July, 1863.]

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*Chap. 41.* AN ACT TO PROVIDE FOR THE BETTER PROTECTION OF SHEEP.

Fine of \$50 for keeping sheep-killing dogs SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That any person owning or having any dog or dogs that kill sheep, upon satisfactory evidence of the same being made before any justice of the peace of the county, and the owner duly notified thereof, if the owner of said dog or dogs refuses to kill them, or refuses to have the same done after such evidence has been made, and shall permit said dog or dogs to go at liberty, he shall forfeit and pay fifty dollars for each and every time such dog or dogs shall be permitted to go at liberty, to be recovered by warrant before any two justices of the peace of said county, one-half to the use of the informer, and the other half to the use of the county.

Penalty for allowing bitches to run at large

SECTION 2. *Be it further enacted*, That any person or persons owning or having any bitch or bitches, and permit them, knowingly, to run at large during the erratic stage or copulation, shall forfeit and pay twenty-five dollars for each and every offence, to be recovered by warrant before any justice of the peace of said county, one-half to the use of the informer, the other half to the use of the county.

SECTION 3. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 7th day of July, 1863.]

## AN ACT IN RELATION TO ALIMONY.

Chap. 42.

**SECTION 1.** *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That in all cases where courts of equity are not, or cannot be held in any county by reason of the presence of the public enemy, or by reason of the county being subject to the control or interference of the public enemy; and at the last term of the court of equity, which may have been held for said county, a decree for the payment of alimony may have been made in any cause therein pending; it shall be the duty of the clerk and master of said court to collect by execution or otherwise, and pay over to the party entitled thereto, the regular amount of alimony to which the party, in whose favor said decree may have been made, would have been entitled, had the courts been regularly held, and said decree been regularly renewed.

**SEC. 2.** *Be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 17th of December, 1864.]

## AN ACT TO AUTHORIZE ATTACHMENTS AGAINST CORPORATIONS.

Chap. 43.

WHEREAS, Doubts have been expressed whether original attachment is suable against a corporation chartered or doing its business out of the State:

**SECTION 1.** *Be it therefore enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That original attachments may be sued against any corporation upon which service cannot be made in the State, in the same manner, and in like cases as against natural persons, and the same proceedings shall be had therein.

**SEC. 2.** *Be it further enacted,* That this act shall be in force from its ratification. [Ratified the 23rd day of December, 1864.]

## OATHS.

*Chap. 44. AN ACT TO REPEAL FIFTH SECTION OF THE SEVENTY-SIXTH CHAPTER OF THE REVISED CODE, ENTITLED "OATHS."*

*R epeals seventh section Revised Code.* SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That the fifth section of the seventy-sixth chapter of the Revised Code, be, and the same is hereby repealed, and that it shall not be lawful to administer to any officer within this State any oath or affirmation to support the constitution of the United States.*

SEC. 2. *Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 2nd day of May, 1861.]*

## PARTNERSHIP.

*Chap. 45. AN ACT TO PROVIDE FOR LIMITED PARTNERSHIP.*

*May be formed.* SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That limited partnerships for the transaction of any mercantile, manufacturing or mechanical business within the State may be formed by two or more persons, upon the terms and with rights and powers and subject to the conditions and liabilities in this chapter, but its provisions must not be construed to authorize any such partnership for the conducting of a banking or insurance business.*

*General and special partners.*

SEC. 2. *Be it further enacted, That such partners may consist of one or more persons, who are general partners, and are jointly and severally responsible as partners are now by law, and of one or more persons, who contribute*

in actual cash payments a specific sum as capital to the common stock, who are called special partners, and who are not liable for the debts of the partnership beyond the funds so contributed to the capital.

SEC. 3. *Be it further enacted,* That the persons desirous of forming such partnership must make and severally sign a certificate containing first the name or firm under which such partnership is to be conducted ; second, The general nature of the business to be transacted ; third, The names of all the general and special partners interested therein, distinguishing which are general and which are special partners, and their respective place of residence ; fourth, The amount of capital stock which each special partner has contributed to the common stock ; fifth, The period at which such partnership is to commence and terminate.

SEC. 4. *Be it further enacted,* That the certificate must be acknowledged by the several persons signing the same before a judge of the supreme or superior court of law, or before the clerk of the court of pleas and quarter sessions of the county in which the principal place of business of such partnership is situated, and the said judge or clerk shall endorse said acknowledgment, and order the certificate to be registered.

SEC. 5. *Be it further enacted,* That the certificate and acknowledgment and order for registration must be registered in the county in which the principal place of business of such partnership is situated. If the partnership has places of business in different counties, a transcript of the certificate and acknowledgment certified by the register must be registered and filed in the register's office of each of such counties.

SEC. 6. *Be it further enacted,* That at the time of the acknowledgment of the certificate, an affidavit of one or more of the general partners shall be made on oath before the judge or clerk taking such acknowledgment, stating that the sums specified in the certificate to have

been contributed by each of the special partners to the common stock, have been actually in good faith paid in cash, and the said affidavit so made shall be registered with the original certificate.

*Certificates,  
etc., essential.*

SEC. 7. *Be it further enacted,* That no such partnership shall be deemed to have been formed until such certificate and affidavit have been made, acknowledged, and registered as required in the foregoing section.

*False state-  
ment.*

SEC. 8. *Be it further enacted,* That if any false statement is made in such certificate or affidavit, all the persons interested in such partnership shall be liable as general partners.

*Publication,*

SEC. 9. *Be it further enacted,* That the terms of the partnership must be published immediately after its formation for six successive weeks, in at least one newspaper in the same county or near the place of said partnership business, and if such publication be not made the partnership shall be deemed general.

*To be filed.*

SEC. 10. *Be it further enacted,* That affidavits of such publication, made by the proprietor of such newspaper in which the same is published, may be filed with the clerk of the court of pleas and quarter sessions of the county in which such business is conducted, and shall be evidence of the fact.

*Renewals and  
continuances.*

SEC. 11. *Be it further enacted,* That every renewal or continuance of such partnership beyond the time originally fixed for its duration, must be certified, acknowledged and registered, and an affidavit of a general partner made and filed, and notice given by publication as required for its original formation, and every such partnership which is otherwise continued must be deemed a general partnership.

*Alteration.*

SEC. 12. *Be it further enacted,* That every alteration which is made in the names of the partners, in the nature of the business, in the capital or shares thereof, or in any other matter specified in the original certificate must be deemed a dissolution of the partnership, and any such

partnership which is in any manner carried on after such alteration has been made must be deemed a general partnership, unless renewed as a special partnership according to the provisions of the preceding sections.

SEC. 13. *Be it further enacted,* That the business of the <sup>Name of firm-</sup> partnership must be conducted under a firm in which the names of the general partners only are inserted without the addition of the word "company," or any other general term; and if the name of any special partner is used in the firm with his privity, he shall be deemed a general partner.

SEC. 14. *Be it further enacted,* That suits in relation <sup>Suits.</sup> to the business of the partnership may be brought and conducted by and against the general partner in the same manner as if there were no special partner.

SEC. 15. *Be it further enacted,* That no part of the sum <sup>Special stock</sup> <sub>not to be withdrawn.</sub> which any special partner has contributed to the capital stock must be withdrawn or paid to him in the shape of dividends, profits or otherwise at any time during the continuance of the partnership; but any partner may annually receive lawful interest on the sum so contributed by him, if the payment of such interest does not reduce the original amount of such capital, and if after the payment of such interest any profits remain to be divided, he may receive his portion of such profits.

SEC. 16. *Be it further enacted,* That if it appears by <sup>To be paid back.</sup> the payment of interest or profits to any special partner the original capital has been reduced, the partner receiving the same is bound to restore the amount necessary to make good his share of the capital without interest.

SEC. 17. *Be it further enacted,* That a special partner <sup>Examinations</sup> may from time to time examine into the state and progress of the partnership concerns; may advise as to their management, and act as attorney at law, but must not transact any other of the partnership business, nor be employed for that purpose as agent or otherwise; and if

he interfere contrary to the provisions of this section, he is deemed a general partner.

**Accounts.**

SEC. 18. *Be it further enacted,* That the general partners are liable to account to each other, and to the special partners for their management of the partnership, both in law and equity, as other partners.

**Fraud.**

SEC. 19. *Be it further enacted,* That any partner who is guilty of any fraud in the affairs of the partnership is liable civilly to the party injured to the extent of the damage, and is also guilty of a misdemeanor.

**Bankruptcy.**

SEC. 20. *Be it further enacted,* That in case of the bankruptcy or insolvency of the partnership, no special partner, under any circumstance, is to be allowed to claim as a creditor until the claims of all the other creditors of the partnership are satisfied.

**Dissolution.**

SEC. 21. *Be it further enacted,* That no dissolution of such partnership by the acts of the parties must take place before the time specified in the certificate of its formation, or in the certificate of its renewal, until a notice of its dissolution has been recorded in the register's office in which the original certificate was recorded, and published once a week for four successive weeks in the nearest newspaper to each of the places where the partnership transacts its business.

**Clerks' and  
Registers'  
fees.**

SEC. 22. *Be it further enacted,* That the clerk of the county court and public register shall be entitled to the following fees for services rendered under this act: for each acknowledgment and probate the clerk shall be allowed fifty-cents; for recording the original certificates and acknowledgments, and each transcript of the same, the register shall be allowed one dollar; for recording such affidavit twenty-five cents; making out transcripts and certifying the same, fifty cents, and the same fees on the renewal or continuance of the partnership. [Ratified the — day of February, 1861.]

## RAPE.

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AN ACT TO DECLARE WHAT SHALL BE SUFFICIENT TO CONSTITUTE THE *Chap. 46.*  
CRIMES OF RAPE, CARNALLY KNOWING AND ABUSING A FEMALE  
CHILD UNDER THE AGE OF TEN YEARS, AND BUGGERY.

WHEREAS, Upon trials for the crimes of rape, carnally <sup>Preamble.</sup> knowing and abusing female children under ten years of age and buggery, offenders frequently escape by reason of the difficulty of the proof which has been required of the completion of those several crimes, for remedy whereof,

SECTION 1. *Be it enacted by the General Assembly of the Proof. State of North Carolina, and it is hereby enacted by the authority of the same,* That it shall not be necessary upon the trial of any indictment, for any of the above named offences, to prove the actual emission of seed in order to constitute the offence, but the offence shall be deemed, and taken in law to be complete upon proof of penetration only.

SEC. 2. *Be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 22nd day of February, 1861.]

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REGISTRATION.

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AN ACT TO EXTEND THE TIME FOR REGISTERING GRANTS, DEEDS AND *Chap. 47.*  
OTHER CONVEYANCES.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That all grants of lands in the State, all deeds of conveyance, all conveyances of slaves, all <sup>Extends the time two years</sup>

Proviso.

powers of attorney, and every other instrument in writing, which is required or allowed to be registered within a given time, and has not been proved and registered within such time, may be proved and registered within two years after the passage of this act, under the same rules, regulations and restrictions as heretofore appointed by law, and when so proved and registered, shall be as good and valid as if they had been duly proved and registered; *Provided*, That nothing herein contained shall be so construed as to extend to mortgages and conveyances in trust, and to marriage settlements.

SEC. 2. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 20th day of February, 1861.]

## REVENUE.

Chap. 48.

AN ACT ENTITLED REVENUE.

District board  
of valuation,  
how appointed

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That at the first court of pleas and quarter sessions for each county, held after the first day of July, eighteen hundred and fifty-nine, and at the same term every four years thereafter, the court shall appoint one justice of the peace, and two freeholders, men of skill and probity, for each captain's district in the county, who shall be styled the district board of valuation of their respective districts. The clerk shall issue a notice of his appointment to each man, within ten days, and the sheriff shall serve the same within twenty days after adjournment of the court. Should the court fail to make the required appointments, or should, from any cause, a vacancy occur, any three justices of the peace may make the required appointments, or fill the vacancy.

2. This district board of valuation shall, as near as <sup>Board to as-</sup>  
practicable, ascertain the cash value of every tract of  
land, or other real estate, with the improvements thereon,  
situate in their district, either by viewing the premises or  
otherwise.

3. In estimating the value, the board may call and <sup>May call and</sup>  
~~swear~~ witnesses to testify thereto, and they shall take <sup>swear wit-</sup>  
~~nesses~~. into the estimate any fishery appurtenant thereto or used  
with the land ; also all mines of metal, stone or coal, or  
other material discovered, or supposed to exist, whereby  
the price of land is enhanced ; also, all machinery and  
fixtures for manufacturing or mechanical purposes, that  
have been erected or used on the land. When a tract of  
land shall be in one or more districts, the board of the  
district in which the owner resides shall ascertain the  
value of the whole tract ; and if the owner reside in  
neither of the districts, the board of the district in which  
the larger part may lie, shall ascertain the value of the  
whole.

4. The owner of the land, or (if he be a non-resident) <sup>Owner to fur-</sup>  
his agent shall furnish the district board with a list, in-  
cluding land entries, setting forth the separate tracts, and  
also the several contiguous bodies or tracts of land owned  
by him in the district, together with the names of the  
water courses, or other noted places on, or nearest to  
which they may be situated, and the number of acres in  
each separate tract or contiguous body of land.

5. Town lots shall be listed separately, and each lot be <sup>Town lots.</sup>  
numbered according to the plot of the town. Each sepa-  
rate body or tract of land, and each town lot shall be  
separately and distinctly valued and returned.

6. The districts boards shall, in each case, administer <sup>oath</sup>  
the following oath to the person furnishing the required  
list: " You, A. B., do solemnly swear that the list, by  
you furnished, contains a full statement of every tract of  
land and town lot in this district, for the taxes of which  
you are liable, either in your own right or the right of any

other person, either as guardian, attorney, agent or trustee, or in any other manner whatsoever, to the best of your knowledge and belief, so help you God."

Refusal to take oath.

7. If any person shall refuse to furnish the list required above, or to take the oath prescribed in the preceding section, he shall be deemed guilty of a misdemeanor, and the justices of the peace of said board shall bind him over to appear at the next term of the Superior Court of the county to answer the charge; and, on conviction or submission, he shall be fined at the discretion of the court.

Non-residents 8. When the owner of the land, or (if he be a non-resident of the State,) his agent, be not a resident of the district where the land is situated, the required list, with affidavits of the same import as the above required oath, subscribed and sworn to before, and certified by a justice of the peace, may be transmitted to the district board of valuation, and if received before the board shall be ready to value the land contained in the list, such list shall be received as though tendered and sworn to by the owner or agent in person.

When list is not furnished. 9. When the board of valuation are not furnished with a list sworn to as above required, or the owner or agent refuses to answer to the correctness of the statement as to the number of acres contained in any tract of land, they may procure a county or other surveyor, and have the same surveyed. And the surveyor may recover the amount of his fees and all expenses out of the owner of the land, before a justice of the peace, by warrant or attachment.

Boards to value real property.

10. The district boards of valuation shall, as soon as practicable after their appointment, proceed to value all real property in their respective districts, as above directed, complete the lists by the first of January, after their appointment, and annex the following affidavit, subscribed and sworn to before a justice of the peace, who shall certify the same: "We do solemnly swear that we have diligently enquired, and do not believe that there

is any real property in the \_\_\_\_\_ district of \_\_\_\_\_ county, subject to taxation, that is not entered and valued in the above list, and the foregoing valuation of real property, with the improvements thereon, and privileges thereto attached, is in our judgment and belief the actual value thereof in cash; and that in assessing the same, we have endeavored to do equal justice to the public and to the individuals concerned, so help us God." This list and valuation shall remain in the hands of the justice of the peace of the board, and be open to the inspection of any one who wishes to examine it, until returned as hereinafter directed.

11. On the second Monday of January, after the appointment of the districts boards of valuation, the persons who were appointed as justices of the peace to be members of the different district boards, shall meet at the court house, and organize themselves into a county board of valuation, by electing, by ballot, one of their number chairman, and another secretary. In case a justice of the peace of any district board, from any cause cannot attend the older of the two members of the board shall take his place.

12. To this county board of valuation shall the district boards of valuation make returns of their lists. This board shall carefully examine and compare all the lists, and if, in their opinion, the real property throughout the count, shall not have been assessed by a uniform standard of value, they may reassess any district or any separate tract or tracts or lots of land.

13. If any one deem that too high a valuation was put on his land, he may apply to the county board of valuation for redress, and they shall duly consider the case and decide as in their judgment is right. The board may call, swear and examine witnesses, or in person view the land about the value of which they are in doubt.

14. Two-thirds of the entire number of the members, composing the county board of valuation, shall form a <sup>Two-thirds to be a quorum.</sup>

quorum for the transaction of business, and the decision of a majority of the members present shall stand as the decision of the board.

*When valued  
too low.*

15. If in the opinion of the county board of valuation, any tract or tracts of land or town lots have been assessed at too low a value, they shall make lists of such tracts or lots, and post them in at least two conspicuous places in the court house, at the time of their adjournment. After they shall have examined and compared the lists, heard the complaints of all who may feel themselves aggrieved by the valuation of their property, the board shall post the lists as above required, and adjourn until the first Monday in April following, when they shall again meet at the court house, hear the complaints of all who may feel themselves aggrieved by their former action, or by the original valuation, and decide each case as to them may appear right; and from this decision there shall be no appeal.

*Lists to be re-  
turned to  
clerk.*

16. When the county boards of valuation shall have performed the duty on them imposed, they shall return the lists received of the district boards of valuation, as by them revised and corrected, to the clerk of the county court, before whom they shall subscribe and swear to the following affidavit annexed to the lists returned: "We solemnly swear that the foregoing lists have been carefully examined and compared, and, in our judgment and belief, they do, as now corrected, exhibit the actual cash value of every tract or lot of land in this county, with the improvements thereon and privileges thereto attached; and in the discharge of our duties we have endeavored to do equal justice to the public and the individuals concerned, so help us God." The clerk, on receiving the lists from the county board of valuation, shall record them in alphabetical order, keeping the return of each district separate from the other.

*Compensation* 17. Each member of the county and districts boards of valuation shall receive, out of the county treasury, such

compensation as the county court may allow, which however, shall in no case exceed two dollars a day for the time engaged in the discharge of his duties.

18. At the first court of pieas and quarter sessions of each county, held after the first day of April in each year, the court shall annually appoint, for each captain's district, a justice of the peace or a freeholder of known skill and probity, to take the lists of taxable subjects, and the names of the appointees and of the districts for which they were appointed, shall, during the term, be advertised at the court house, by the clerk. Should the court fail to make such appointments, any three justices of the peace of the county may meet at the office of the county court clerk, on or before the first day of July, and appoint the takers of the lists of taxables, and the clerk shall record such appointments.

19. Notices of all appointments of takers of tax lists, as soon as made, shall be issued by the clerk to the sheriff, who shall serve them within ten days on each appointee, whose duty it shall be to advertise at three several places within the district, at least ten days before the time of listing, the places and times where and when he will attend for the purpose of receiving the lists of taxables; and the days thus determined on shall be between the second Monday in July and first Thursday in August.

20. Should any person appointed to take the list of taxables, from any cause, become incapable to perform the duties, another shall be appointed by any three justices of the peace of the county, to be notified by the sheriff for that purpose, and the person thus appointed shall take the list of taxables.

21. If any person appointed to assess the value of lands, or to take the lists of taxables, shall refuse or wilfully fail to discharge the duties of his appointment, he shall be deemed guilty of misdemeanor.

Oath.

22. Every person appointed to take the list of taxables, shall, before he enters upon the discharge of his duties, take the following oath, administered by a justice of the peace: "I, A. B., do solemnly swear that I will well and faithfully discharge the duties imposed by law on me as the taker of the list of taxables in \_\_\_\_\_ district, \_\_\_\_\_ county, without prejudice or partiality, to the best of my skill and ability, so help me God."

Powers of tak-  
ers of tax  
lists.

23. Every person appointed to take the list of taxables, shall, on taking the above oath, be invested with full power to administer oaths, and with all the other powers of a justice of the peace, so far as the same may be necessary to the proper discharge of his duties. Every person so appointed shall receive such compensation for his services as the county court may in its discretion allow, to be paid out of the county treasury.

Clerk to fur-  
nish copy of  
returns by  
preceding  
board.

24. Every taker of the list of taxables shall be furnished, by the clerk of the county court, with a fair copy of the returns made by the last preceding board of valuation of the assessment of real estate in his district, and with the necessary number of printed forms of tax bills, furnished by the comptroller, under the provisions of this act.

To be taxed  
annually.

Exemptions.

25. All the property and other subjects of taxation shall be annually taxed, as by this act enacted, unless such property be expressly exempt from taxation by this or some other act; and the property and estate hereby exempted from taxation, are all such and their profits as may belong to the United States, or to this State, or may belong to, or be set apart, and exclusively used for the university and colleges, institutes, academies and schools for the education of youth, or the support of the poor or afflicted, or specially set apart for and appropriated to the exercises of divine worship or the propagation of the gospel, or such as may be set apart and kept for grave yards belonging to churches, religious societies, cities, towns or counties.

26. The taxes shall be annually collected and paid:

First, to the sheriffs, on all property and subjects of taxation required to be listed, as per schedule A ; secondly, to the sheriffs, on all property and subjects of taxation which are not required to be listed, but an account of which is to be rendered on oath to the sheriffs, as per schedule B ; thirdly, to the clerks of courts, and to the treasurer of the State, as per schedule C.

#### SCHEDULE A.

27. The following subjects shall be annually listed, and be taxed the amounts specified :

(1) Real property, with the improvements thereon, Land. (including entries of land,) twenty cents on every hundred dollars of its value.

(2) Every taxable poll eighty cents; *Provided*, That Polls. the county court may exempt from poll tax such poor and infirm persons, and disabled and insane slaves as they may declare and record fit objects of exemption.

(3) Every toll gate on a turnpike road, and every toll Gates, &c. bridge, five per cent. on the gross receipts, and every gate permitted by the county court to be erected across a highway, fifteen dollars.

(4) Every ferry one per cent. on the total receipts of Ferries. tolls during the year.

(5) Every studhorse or jackass, let to mares for a price, Studhorses, &c. belonging to a resident of the State, six dollars, unless the highest price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid as tax. The subject shall be listed and the tax paid in the county in which the owner resides.

(6) Every dollar of net interest, not previously listed, Interest, etc. received or accrued, (whether demandable or not,) on or before the first day of July of every year, on bonds or certificates of debt of the United States, of this State, (unless exempt by chapter 90 of the Revised Code, entitled "Public Debt,") or of any other State or govern-

ment, or of any county or corporation, municipal or private, or on any bond, note, contract, account, or other claim or demand against solvent debtors, wherever they may reside, four cents.

**Dividend and profit.** (7) Every dollar of net dividend or profit, not previously listed, declared, received, or due on or before the first day of July in each year, upon money, or capital invested in steam vessels of twenty tons burthen or upwards, or in shares in any bank or other incorporation or trading company, four cents.

**How ascertained.** (8) Such net interest, dividend and profit shall be ascertained by deducting from the aggregate amount of interest, dividends and profits accrued in favor of the person listing, the amount of interest accrued against him during the year ending on the first day of July.

**Note shavers.** (9) Every note shaver, or person who buys any note or notes, bond or bonds made by individuals, shall list the profits made and received or secured on all such purchases made by him during the year ending on the first day of July, whether made for cash or in exchange for other notes or bonds, and pay a tax of ten per cent. on the aggregate amount of such profits, in addition to the tax imposed by this act on the interest he may receive on such notes or bonds; *Provided*, There shall be no deduction made from the profits in consequence of any losses sustained.

**Negro traders.** (10) Every person resident in this State, engaged in the business of buying and selling slaves, whether the purchases or sales be made in or out of the State, for cash or on a credit, one-half of one per cent. on the total amount of all his purchases, during the twelve months ending on the first day of July of each year.

**ot regular traders.** (11) Every person resident in this State, not a regular trader in slaves, who may buy a slave or slaves to sell again, whether such purchase or sale be made in or out of the State, for cash or on credit, one-half of one per cent. on the total amount of his purchases during the

twelve months ending on the first day of July of each year.

(12) Every carriage, buggy or other vehicle kept for *Carriages, &c.*, pleasure or for the conveyance of persons, of the value of fifty dollars or upwards, one per cent. on its value.

(13) All gold and silver plate, and gold and silver *Plate, &c.* plated ware, and jewelry worn by males, including watch-chains, seals and keys, when collectively of greater value than twenty-five dollars, one per cent on their entire value.

(14) Every watch in use one per cent. on the value; *watches.* *Provided,* That all watches worn by ladies shall be exempt from taxation. Every harp in use, \$2.50; every piano in use, \$1.50.

(15) Every dirk, bowie-knife, pistol, sword-cane, *Dirks, &c.* cane and rifle cane, used or worn about the person of any one at any time during the year, one dollar and twenty-five cents. Arms used for mustering shall be exempt from taxation.

(16) Every resident surgeon-dentist, physician, lawyer, *Dentists, phys-* portrait or miniature painter, daguerrean artist, or other *sicians, &c.* person taking likenesses of the human face; every commission merchant, factor, produce broker, and auctioneer; every State and county officer, and every person in the employment of incorporated or private companies, societies, institutions or individuals, and every other person, (except ministers of the gospel and judges of the superior and supreme courts) whose annual total receipts and income, (whether in money or otherwise) in the way of practice, salary, fees, wages, perquisites and emoluments, amount to, or are worth five hundred dollars or upwards, one per cent. on such total receipts and income.

(17) Every resident of the State that brings into this *Liquors, &c.* State, or buys from a non-resident, whether by sample or otherwise, spirituous liquors, wines or cordials, for the purpose of sale, ten per cent. on the amount of his purchases. Every person that buys to sell again, spirituous

liquors, wines or cordials from the maker in this State, his agent, factor or commission merchant, five per cent. on his purchases.

**Collateral descent.** (18) Upon all real and personal estate, whether legal or equitable, above the value of one hundred dollars, situated within this State, which shall descend, or be devised or bequeathed to any collateral relation, or person, other than a lineal ancestor or descendant, or the husband or wife of the deceased, or husband or wife of such ancestor or descendant, or to which such collateral relation may become entitled under the law for the distribution of intestates' estates, and which real and personal estate may not be required in payment of debts and other liabilities, the following per centum tax upon the value thereof, shall be paid:

(*Class 1*) If such collateral relation be a brother or sister, a tax of one per cent.

(*Class 2*) If such collateral relation be a brother or sister of the father or mother of the deceased, or child of such brother or sister, a tax of two per cent.

(*Class 3*) If such collateral relation be a more remote relation, or the devisee or legatee be a stranger, a tax of three per cent.

**Who to list.** (19) The real estate liable to taxation shall be listed by the devisee or heir in a separate column, designating its proper per cent. tax.

**Personal estate liable.** (20) The personal estate shall be liable to the tax, in the hands of the executor or administrator, and shall be paid by him before his administration account is audited, or the estate settled, to the sheriff of the county.

(21) If the real estate descended or devised, shall not be the entire inheritance, the heir or devisee shall pay a *pro rata* tax corresponding with the relative value of his estate or interest.

(22) If the legacy or distributive share to be received shall not be the entire property, such legatee or distributee shall, in like manner, pay a *pro rata* part of the tax, according to the value of his interest.

(23) Whenever the personal property in the hands of such executor or administrator, (the same not being needed to be converted into money in the course of the administration) shall be of uncertain value, he shall apply to the county court, to appoint three impartial men of probity to assess the value thereof; and such assessment being returned to court, and confirmed, shall be conclusive of the value.

28. Every person shall at such time and place as shall be designated by the persons appointed to take the list of taxables, list all the real and personal estate, and other taxable subjects enumerated in schedule A of this act, which were his property, or in his possession, or were the subjects of taxation on the first day of July, of that year.

29. Lists of taxables of testators, intestates, minors, lunatics, insane persons, absentees, and other estates held in trust, shall be rendered by the executor, administrator, guardian, agent, trustee, or *cestui que trust* as the case may be.

30. Real estate shall be listed in the county where situated, and where a tract of land is divided by a county line, shall be listed in the county in which the larger portion shall be situated; except when the owner resides in one of the counties in which a portion of the tract is situated, in which case he shall list in the county in which he resides. Where the Pedee and main Yadkin river shall be the dividing line between counties, in that case the land shall be listed in the county where the same shall be situated.

31. Where any tract of land, or town lot, shall have been divided after valuation by the board of valuation, the taker of the tax lists shall return the separate value of each part, making the aggregate value of the parts equal to the board valuation of the entire tract or lot, and the taker of the list may swear and examine witnesses to aid him in making the return correctly.

Real and personal estate to be listed.

Estates held in trust, &c.

Where to be listed.

Where land has been divided.

Increase of  
value from  
mines, &c.

32. When land or town lots, after valuation, shall increase in value by reason of mines of metal, coal, or other valuable thing being discovered or worked, or by reason of new buildings being erected; or where land or town lots, after valuation, shall decrease in value by reason of fire, or other extraordinary causes, or by reason of failure of mines, the person taking the tax list shall appoint and swear two respectable and disinterested freeholders, who, with him, shall re-value said land or lot, and such value shall be returned on the list.

Listing of  
polls, etc.

33. Every poll that is, or will be of the required age on the first day of July of any year, shall be listed that year. Every owner, if in the State, shall list his slaves in the county in which he resides; and if the owner be a non-resident of the State, the hirer or person who has the slaves in possession, shall list the same and pay taxes. Slaves hired out beyond the limits of the State shall be listed by the owners as well as those employed within the State.

Where to be  
listed.

34. Such slaves and other taxable personal estate as are employed on the land of the owner, shall be listed in the county in which the land is listed.

Free persons  
of color.

35. Every head of a family, or owner of land or town lot, who, on the first day of July, shall have a free person of color subject to taxation, as a member of his family, or in his employment, or living on his land, or in his house, shall list such person for taxation, and pay the tax.

36. Personal property, and other subjects of taxation—unless otherwise directed in section 34—shall be listed in the district where the owner or lister resides; but if the owner reside out of the State, they shall be listed in the district where his agent, or the person liable for the tax may reside.

Inhabitants to  
attend to list  
taxables.

37. At the time and place appointed by the taker of the tax lists, the inhabitants of the district shall attend, and the taker of the list shall read over to each one giving in his list, all the articles and subjects of taxation, and

therenpon he shall render to the taker of the list, his list of taxables, and at the same time take the following oath : “ You, A. B., do solemnly swear that you have rendered a true and full statement of all subjects of taxation which you, in your own right, or as agent of, or in trust for any other person, or in any other capacity are by law required to list for taxation, according to your best knowledge, information and belief, so help you God.”

38. No taker of a tax list shall take the list of any one <sup>Taker of tax</sup> without administering the foregoing oath, on pain of paying one hundred dollars to any one who will sue for it : *Provided*, That females, aged and infirm persons, and persons not resident in the county, or absent from the county during the days of listing taxables, may transmit their lists to the taker of the tax lists, with the foregoing oath subscribed and sworn to before, and certified by a justice of the peace, which list, if transmitted to the taker of tax lists, on or before the day appointed for taking the lists, shall be entered by him as though sworn to in his presence.

39. If any person shall refuse to take the oath prescribed in section thirty-seven of this act, he shall be deemed guilty of a misdemeanor, and the taker of the tax lists shall forthwith bind him over to appear at the next term of the superior court of the county, to answer the charge, and on conviction or submission, he shall be fined one hundred dollars, at least, more than the amount of his taxes.

40. If any person neglect to list his taxables on the <sup>Neglect to</sup> day or days appointed for that purpose, he may list at <sup>list.</sup> any time before the lists are returned to the court, under the same rules and regulations as laid down for listing on appointed days, on paying to the person taking the list twenty-five cents, as compensation for his extra trouble.

41. Every taker of the list of taxables shall set down <sup>Duties of list</sup> takers. on the blank lists furnished by the clerk, each article or subject of taxation in its proper column, against the names

of the persons listing, arranged in alphabetical order, and return the same to the clerk of the county court, at the term next after the time prescribed for taking the lists. He shall further make out a list of all the persons that should have listed in his district, and shall have failed to do so, and return the same, together with the copy of the last assessments of real estate in his district, as furnished to him by the clerk, under the provisions of this act, at the same time that he makes the return of the list of taxables.

Endorsement  
on returns, &c.

42. Each return thus made, shall have the following endorsement: "I, A. B., appointed to take the list of taxables in \_\_\_\_\_ district, do declare on oath I have taken, that the within lists correctly set forth all the property and other subjects of taxation required to be listed, as rendered to me by the persons listing the same; that in each case, the list of each person listing was rendered on oath in the manner prescribed and enjoined by law; and that further, the list of persons who failed to list, as required by law, contains the name of every delinquent in the district for which I was appointed, to the best of my knowledge and belief;" which endorsement shall be signed by the person making the return, in the presence of the clerk of the county court, who shall attest the same; and without such endorsement, signed and attested, as herein required, the return shall not be received unless it can be made to appear to the satisfaction of the court, that the taker of the list of taxables is prevented from attending the court by sickness or other unavoidable cause.

When county  
court may  
take list.

43. The county court, on the prescribed oath, may take the list of any person applying to list his taxables at any term of such court, before the first day of March, upon his paying to the clerk one dollar for recording the same.

Relief for  
overcharge.

44. If any one shall be charged with more polls or other subjects of taxation than he is liable for, he may apply to the county court for relief, and if the court shall find

that he has cause for complaint, it shall direct the clerk to render a true account thereof, and the account thus rendered, certified by the clerk, shall be returned to the comptroller, who shall credit the sheriff with the overcharge in his settlement of that year.

45. If the application for relief be made to the court after the sheriff shall have settled the accounts with the <sup>Justices to examine the case.</sup> comptroller, the court (twelve or a majority of the justices being present) shall carefully examine the case, and if, in its opinion, the applicant is entitled to relief, shall direct the clerk to record on the minute docket the cause of complaint and the amount which, in the opinion of the court, should be refunded to the applicant. The clerk shall make out a copy of such record, certify the same under the seal of the court, and deliver it to the applicant, who shall pay to the clerk a fee of fifty cents. Such copy shall then be transmitted to the comptroller of the State, who, on finding the proceedings in conformity with the requirements of this section, shall credit the treasurer of the State with the amount specified, and make an endorsement to that effect on the transcript. The treasurer shall, on presentation of such copy, thus endorsed, pay to the holder of the same the amount to be refunded.

46. The clerk on receiving the returns shall record <sup>Clerk to record the lists.</sup> them at length, in alphabetical order, keeping the return of each district separate from the other; and at the next county court, after they are directed to be made, shall set up in some conspicuous part in the court house, a copy of the whole, adding to the taxables of each person the amount of tax for which he is liable; and any clerk offending against any of the duties prescribed in this section, shall forfeit and pay one hundred dollars.

47. The clerk on or before the first day of June next <sup>Clerk to make return to Comptroller.</sup> after the lists are returned, shall return to the comptroller an abstract of the same, showing the number of acres of land, and their value, and the value of town lots, and the

number of white, free black, and slave polls, separately, and specify every other subject of taxation, and the amount as State tax paid on each subject, and the amount paid on the whole. At the same time the clerk shall return to the comptroller an abstract of the lists of the poor, county and school taxes, paid in his county, setting forth separately the tax levied on each poll, and on each hundred dollars value of real property, for each purpose, and also the gross amount of taxes of every kind levied for county purposes.

*Penalty on  
clerk.*

48. If any clerk shall offend against any of the duties prescribed in the preceding section, or shall fail to return to the comptroller a copy of the sheriff's returns, made, sworn to and subscribed, as required in section eighty-nine of this act, he shall forfeit and pay to the State one thousand dollars, to be recovered against him and the sureties of his bond, in the superior court of Wake county, at the term next after the default, on motion of the attorney general; and it shall be the duty of the comptroller to inform the attorney general of such default.

*Clerk's duties.* 49. The clerk of the county court shall, on or before the first day of April, in the year ensuing the taking the lists, deliver to the sheriff of the county a fair and accurate copy, in alphabetical order, of the tax lists, which shall contain the public tax, or tax payable to the public treasurer, and the taxes imposed by the justices of the county court; it shall likewise designate the separate amount due from each subject of taxation, and extend the aggregate amount due from each person in columns; and if any clerk shall fail to furnish the sheriff at the time prescribed with a copy of this description, he shall be deemed guilty of a misdemeanor, and the sheriff shall inform the grand jury thereof.

*Pay to clerks.* 50. For services of the clerks in relation to the taxes not in this chapter specially provided for, they shall be paid by the county such sum as the court may allow.

*Tax collectors* 51. The sheriff shall forthwith proceed to collect said

taxes, and when he shall collect, by his deputies or others who are not sworn, such person shall in open court, or before a justice of the peace of the county, take an oath, faithfully and honestly to account for the same, with the sheriff, or other person authorized to receive them.

52. The sheriff shall give to each tax-payer one receipt <sup>Receipt.</sup> for the amount of his State taxes, and another separate receipt for the amount of his county taxes.

53. If any sheriff shall die during the time appointed <sup>When sureties</sup> for collecting taxes, his sureties may collect them, and <sup>to collect.</sup> for that purpose shall have all the powers and means of collecting the same of the collectors and tax-payers, as the sheriff would have had; and shall be subject to all the remedies for collection and settlement of the taxes on their bond or otherwise, as might have been had against the sheriff if he had lived.

54. The sheriff, and (in case of his death) his sureties, <sup>To have one year.</sup> shall have one year and no longer, from the day prescribed for his settlement and payment of the State taxes, to furnish the collection of all taxes; but this extension of time for collection shall not extend the time of his settlement of the taxes.

55. The sheriff shall collect the taxes as they are set <sup>Duties of</sup> down in the list, and, moreover, shall collect of all persons whose taxables are not listed, double the taxes imposed on the same subjects; and as to any land not listed, which may not have been assessed at the last assessment, the same, in estimating the double tax, shall be deemed to be of the value, by the acre, of the highest valued tract adjoining thereto.

56. Immediately on receiving the tax lists, the sheriff <sup>Sheriff to advertise.</sup> shall advertise the fact, and that he holds them ready for inspection. He shall also request therein all persons to inform him of any taxables which may not be listed. For the more efficient collection of the taxes the sheriff at any time from the delivery to him of the lists till the first day of October in the next year, may, and if there

be need, shall distrain and sell the property of the tax payer to satisfy the same, selling first his personal, and then his real estate.

**Extra compensation.**

57. In each case, in which the sheriff collects by distress, he shall be entitled to extra compensation of forty cents, to be collected with the tax.

**Persons removing.**

58. If any person liable for taxes on other subjects than land, shall be about to remove from the county, after listing time and before the period for collection, the sheriff shall make affidavit thereof before the clerk, and obtain from him a certificate of the amount of such person's tax, and forthwith collect the same.

**Persons liable for taxes in other counties**

59. If any person be liable for taxes in any county wherein he shall have no property, but shall be supposed to have property in some other county, and will not pay his tax, the sheriff shall report the fact to the county court, held next after the first day of October, and thereupon the court shall direct the clerk to issue a *fieri facias* to the sheriff of that county, returnable to the court whence it issued, for such tax and the cost of process and executing the same, which the sheriff shall execute in the manner of writs of execution in other cases; and the tax collected thereon shall be paid to the clerk of the court, and by him paid to the sheriff, to be accounted for as other taxes.

**Sale under distress.**

60. The sale under distress of personal estate for taxes shall be advertised ten days previous thereto, at three public places in the district wherein the delinquent tax payer shall reside, and if he resides not in the county, then in the district where the taxables were or ought to have been listed; and the amount of tax shall be stated in the advertisement.

**Rules for selling land for taxes.**

61. The sale of land for taxes due thereon, shall be made under the following rules:

(1) The sheriff shall return to the court of pleas and quarter sessions of his county, held next after the first day of January, a list of the tracts of land which he pro-

poses to sell for taxes, therein mentioning the owner or the supposed owner of each tract, and if such owner be unknown, the last known or reputed owner, the situation of the tracts, and the amount of taxes for which they are respectively to be sold, which list shall be read aloud in open court, recorded by the clerk upon the minutes of the court, and a copy thereof shall be put up in some public part of the court house.

(2) The county court shall order the clerk of the court to issue notice to every person whose land is returned as aforesaid; and a copy of the notice shall be served by the sheriff on the owner, or his agent, and returned to the next county court; and if the owner be a non-resident, the clerk shall publish the same in some newspaper printed in the State, in which advertisement shall be mentioned the situation of the land, the stream on or near which it lies, the estimated quantity, the names of the owners, where they are known, and the names of the tenants or occupants of the same.

(3) The sales shall be made within the two terms next succeeding the term when the returns are made of lands to be sold, and at such place in the county as is directed for the sale of land under execution; and the whole expense attendant on the advertising and sale, shall be chargeable on the lands and raised at the sale.

(4) The whole tract or contiguous body of land belonging to one delinquent person or company, shall be set up for sale at the same time, and the bid shall be struck off to him who will pay the amount of taxes, with the expenses aforesaid, for the smallest part of the land.

(5) At the second term next succeeding for the term when the returns are made of lands to be sold, the sheriff shall return a list of the tracts actually sold for taxes, the quantity of the tract bought and to be laid off, the name of the purchaser, and the sum paid to the sheriff for taxes and charges, which list shall be read aloud by the clerk

in open court, shall be recorded in the minutes of the court, and a copy thereof shall be put up by the clerk, during the term, in some public part of the court house.

**Penalty on  
clerk or sher-  
iff.** 62. If any sheriff or clerk shall fail to perform any of the duties prescribed in sections 60 and 61 of this act, he shall forfeit and pay to the person aggrieved one hundred dollars, and shall moreover be liable, he and his sureties on his bond, for all such damages as any one may sustain by reason of such default.

**Lunatics, etc.** 63. The land of an infant, lunatic, or person *non componens mentis*, shall not be sold for taxes; *Provided, however,* That when land may be owned by such persons in common with another or others, free of such disability, the share or interest of the person so free, shall be subject to be sold for the taxes due on the whole tract; but before setting apart the quantity bid off, the purchaser by petition shall cause the tract to be divided among the tenants in common, and the share or interest of the defaulting taxpayer being set apart, the purchaser may proceed to lay off on such share the quantity by him bid off, and secure the title as before provided; and the time necessarily employed in procuring such division shall not be reckoned against the purchaser.

**Owners of  
lands sold for  
taxes.** 64. The owner of land sold for taxes under section sixty-one of this act, his heirs, executors or administrators, or any other person for them, may redeem the same from the purchaser, at any time within one year after the sale, by paying or tendering in payment to the purchaser or to the county court clerk of the county where the land lies, the full amount of the price paid to the sheriff, and twenty-five per cent. thereon.

**If not redeem-  
ed, purchaser  
to select, etc.** 65. If the land so sold, shall not be redeemed within the period aforesaid, the purchaser may, at the end of that time, select the quantity of land struck off to him, out of any part of the tract or body of which the same was bid off; the said quantity to be laid off in one compact body, as nearly square as may be, and adjoining to some of the outlines of the whole tract or body of land.

66. Within one year after the time of redemption shall have passed, the purchaser, at his own cost, his heirs, executors or administrators, or any of them, may procure the quantity bid off to be surveyed by the county surveyor, who shall make out and certify, under his hand, a fair plat of the survey with the courses and distances fairly and truly set forth; and if the county surveyor, on request, shall fail to make such survey and plat, then any other surveyor may make and certify the same.

67. The sheriff on being presented with such certified plat, within the year after the time of the redemption is passed, shall convey to the purchaser the land therein contained.

68. When by any provision of the law, any sheriff or officer, other than the person who sold for the taxes, shall be authorized to execute a conveyance for the land, the purchaser shall apply to the county court, and on showing to the court that such purchase has been made, and the price paid to the sheriff, who sold, and that he has paid the other taxes since accruing thereon, the court shall direct the present sheriff to execute a deed on the purchaser's producing to him a certified plat and survey, as is provided for in sections sixty-five and sixty-six of this act.

69. The purchaser of land sold for taxes, under section sixty-one of this act, shall be considered as taking and holding the same, subject to all the taxes accrued from the first day of April in the year preceding the purchase.

70. If any county surveyor, being required within two months after the survey may be lawfully made, to survey the land bid off at sale for taxes, shall wilfully fail to do so within four months after such request, he shall forfeit and pay to the purchaser, or his executor or administrator, one hundred dollars.

71. If no person will bid a less quantity than the whole land, for the taxes, the bid shall be deemed the bid of the State, and the land shall be struck off to the State as the

purchaser ; and the sheriff shall report, in writing, to the county court, at the time he returns the list of lands sold for taxes, what and whose lands are thus struck off to the State, describing them particularly, which report shall be recorded on the minutes of the court, and thereupon the title of said lands shall be deemed to have been vested in the State from the time of purchase.

Clerk to make  
and certify  
two copies.

72. The clerk shall, within twenty days after the return of the sheriff's report of the land sold to the State, make and certify two copies thereof; one of which he shall transmit to the comptroller, and the other deliver to the sheriff, [or to his sureties, when they act,] who shall deposit the same with the Secretary of State, to be by him recorded ; and the Secretary shall grant to the sheriff a certificate, setting forth what and whose lands, and the quantity and value thereof, have been sold for the taxes and struck off to the State.

Penalty for  
not making  
return.

73. If any sheriff or other person authorized thereto, shall sell for taxes and strike off any land to the State, and shall fail duly to report the same to the county court, or to duly obtain and deposit a copy thereof with the Secretary of State, the comptroller shall, in his report to the treasurer, charge such sheriff, or other person acting in his stead, with the sum of two thousand dollars, and the treasurer shall recover the same as unpaid tax.

How redeemed  
Liable to en-  
try.

74. Lands bid off for the State may be redeemed in like time, and under the same rules and regulations as those purchased by individuals, except the payment, which shall be double in amount of all the taxes for which they were sold, shall be made to the treasurer ; and on his certificate theoef, the Secretary of State shall, on being paid his fees, issue a grant to the original proprietor, his heirs or assigns, and at the same time shall certify the payment to the comptroller.

Sureties [may  
report.]

75. Lands bid off for the State shall, as to the person for whose tax the land is sold, his heirs or assigns, be liable to be entered as vacant lands, subject, nevertheless, to the right of redemption within the time prescribed.

76. When land shall be sold for its tax and the sheriff shall die, or otherwise become unable to report his sales, his sureties may report the same within the time prescribed, and shall proceed as to the land bid off by the State, in the same manner as the sheriff might.

77. When any person shall sell his real property, and shall have no estate within reach of the sheriff to satisfy the taxes due from him on any subject of taxation, the real property shall be bound for all such taxes.

78. Every conveyance made by any deceased person, with the fraudulent intent to evade the collection of any taxes by this act imposed, shall as against the State be void, and the taxes shall be chargeable at the suit of the State of North Carolina on the property conveyed, in the hands of vendees and assignees.

79. If the sheriff or other person shall discover that any land has not been assessed, he shall make it known to the county court; whereupon a board shall be appointed to assess the same, who shall proceed in the manner herein provided; and the court shall ascertain the amount of tax which within the ten preceding years the land has been liable for, but not paid; and the sheriff shall be ordered forthwith to collect treble the amount with interest, of all such tax, by distress or otherwise.

80. It shall be the duty of the sheriffs to inform the attorney general and solicitors of the State, for the circuits and counties, concerning all omissions by tax-payers, done in their respective counties to defraud the State of its revenue; and the attorney general and solicitors of the State, for circuits and counties, upon information or good cause for suspicion, that any person has omitted to render his tax list, or has failed to render an accurate and fair list of all the property, estate and subjects on and for which he is liable to be taxed, shall file a bill in equity against the person so defaulting; and the answer of the defendant shall not be competent evidence against him in any criminal or penal prosecution whatever. And

Real estate bound.

Conveyance to avoid taxes, void.

Lands not assessed.

Sheriffs to inform Attorney General.

whenever suit is brought or a bill [filed] in behalf of the State, under any of the provisions of this act, it shall be done in the name of the State of North Carolina, unless otherwise directed.

Comptroller  
to furnish tax  
lists.

81. The comptroller, at public cost, shall have prepared and printed forms of tax lists, with all the articles and subjects of taxation to be listed under this act or any future law, mentioned separately over the heads of parallel columns, in which the amount, or quantity, or description of each article or subject to be listed is to be set down; and he shall annually furnish each county court clerk with as many such blank lists as, in the opinion of the clerk, may be required to supply the takers of the lists in his county; and further, the comptroller, at public cost, shall have prepared and printed, other blank forms adapted to the returns by this act required to be made by the clerks of county courts, and sheriff, and he shall supply each clerk and sheriff with as many such blank forms as, in his opinion, may be needed.

#### SCHEDULE B.

##### *Subjects taxed without being listed.*

Sheriffs to  
collect

82. The sheriff shall annually collect the taxes as set forth in this schedule, and grant to each party paying the tax, a license to carry on his business until the first day of July next ensuing, except in cases where the tax is on non-resident traders in slaves, or horses and mule drovers, in which cases no license shall be required:

Circus riders,  
etc.

(1) Every company of circus riders, or exhibitors of collections of animals, seventy-five dollars for each county in which they shall perform or exhibit for reward. Every separate exhibition, commonly known as side shows, accompanying such performers or exhibitors, which cannot be seen without the payment of a separate charge, fifteen

dollars for each county in which it is exhibited for reward.

(2) Every company of stage or theatrical players, or persons performing feats of strength or agility, or exhibiting natural or artificial objects, except amateur performers, twenty dollars for each county in which they exhibit for reward.

(3) Every company of itinerant singers, or performers on musical instruments, or dancers, or itinerant companies, who otherwise exhibit for the public amusement, ten dollars for each county in which they exhibit for reward.

(4) Every insurance company incorporated by this State, except companies for mutual assurance, who take no policy out of the State, one hundred dollars.

(5) Every insurance company incorporated out of the State, one hundred dollars for each county in which an agency is established.

(6) Every agency of a bank incorporated out of the State five hundred dollars.

(7) Every money or exchange, bond or note broker, private banker or agent of a foreign broker or banker, three hundred dollars for each county in which he has an office or place of business.

(8) Every express company, ten dollars for each county in which it proposes to deliver packages.

(9) Every public billiard table, one hundred and twenty-five dollars; every private billiard table, twenty-five dollars.

(10) Every public bowling alley, whether called a nine-pin or a ten-pin alley, or by any other name, fifty dollars; every private bowling alley, ten dollars.

(11) Every livery stable, where horses and vehicles are kept for hire, twenty-five dollars.

(12) Every licensed retailer of spirituous liquors, wines or cordials, or retailer of malt liquors, thirty dollars. In addition to this, such retailer shall list the amount of

Stage players,  
etc.

Itinerant  
singers, etc.

Insurance  
companies.

Bank agen-  
ties.

Brokers, etc.

Express com-  
panies.

Billiard ta-  
bles.

Bowling al-  
leys.

Livery sta-  
bles.

Retailers.

liquors, wines and cordials as required in schedule A of this act, and pay the tax there imposed.

(13) Every itinerant surgeon-dentist, portrait or miniature painter, daguerrean artist, and other persons taking likenesses of the human face, ten dollars for each county in which he carries on his business: *Provided*, That such person as shall furnish satisfactory evidence to the sheriff of the county, in which he proposes to practice, that he is a resident of the State, and has listed the receipts of his profession for the previous year, shall be exempt from the tax imposed in this paragraph.

(14) Every non-resident of the State, who, in person or by agent, shall purchase any slave or slaves in this State, shall, immediately after such purchase, become liable to pay a tax of one-half of one per cent. on the amount of his purchase, and upon his neglect or failure to pay such tax, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff, one-half to his own use and the other half to the use of the State. When the purchase was made by an agent, such agent shall be equally liable for the tax and forfeiture with his principal.

(15) Every non-resident of the State, who, either in person or by agent, brings a slave or slaves into the State, and sells, shall pay one-half of one per cent. on the amount of each sale effected. If he fail to pay this tax, the purchaser shall be liable for the same, and the sheriff of the county in which the sale was made, or in which the purchaser reside, shall collect by distress or otherwise out of the seller, if to be found in his county, and if the seller is not to be found, out of the buyer.

(16) Every person that sells playing cards, a sum equal to thirty-five cents per pack on all cards sold by him during the year.

(17) Every person that, for himself, or as agent for another at his regular place of business, sells riding vehicles, manufactured out of this State, one per cent. on his sales.

Dentists,  
painters, etc.

Dealers in  
slaves.

Non-resident  
dealers in  
slaves.

Cards.

Vehicles.

(18) Every auctioneer, on all goods, wares or merchandise placed in his hands by a merchant resident in the State, whether owner or not, or by a commission merchant, one per cent. on the gross amount of sales, and if by itinerant traders, or such as are not residents of the State, five per cent. on gross amount of sales, subject to all the regulations and exemptions set forth in the tenth chapter of Revised Code, entitled "Auctions and Auctioneers."

(19) Every merchant, merchant tailor, jeweller, grocer, druggist, apothecary, produce dealer, commission merchant, factor, produce broker, and every other trader, who, as principal or agent for another, carries on the business of buying or selling goods, wares or merchandize of whatsoever name or description, and who is not taxed on his purchases in some other paragraph of this schedule, one-half of one per cent. on the total amount of his purchases, whether made in or out of the State, for cash, or on credit: *Provided*, That articles the growth or manufacture of this State, if bought in the State, and also articles the growth or manufacture of adjoining States, if brought into this State for sale by the grower or manufacturer, shall not be required to be returned in the amount of purchases, but shall be exempt from taxation.

(20) Every dealer in ready-made clothing, for males, clothing. one and one-half per cent. on total amount of purchases.

(21) Every person, who, for himself, or as agent for another, sells patent medicines or nostrums, ten per cent. on amount of his sales.

(22) Every non-resident horse or mule drover, or person who receives horses or mules to sell for a non-resident, one per cent. on the amount of each sale, due as soon as the sale is effected; and upon his neglect or failure to pay such tax in every county in which he sells, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff, by distress or otherwise, one-half to his own use, and one half to the use of the

State. Every horse or mule drover shall be considered a non-resident, unless the sheriff has satisfactory evidence that he is a resident of the State; and the sheriff shall have power and authority to examine, on oath, at any time, every horse or mule drover, or person who receives horses or mules to sell for another, as to whether he has made any sale or exchange or not, and as to whether he is a non-resident, or agent of a non-resident; and on his failure to answer, he shall be subject to the same penalty as for failure or neglect to pay such tax.

**Studs and  
Jacks.**

(23) Every stud-horse or jackass let to mares for a price, belonging to a non-resident of the State, ten dollars, unless the highest price demanded for the season, for one mare, shall exceed that sum, in which case the amount thus demanded shall be paid for the license. The payment to one sheriff, and the license under his hand, shall protect the subject in this paragraph taxed, in any county of this State. Every such stud-horse or jackass shall be considered as belonging to a non-resident, unless the sheriff is furnished with satisfactory evidence that the owner is a resident of the State.

**Pedlers, etc.**

(24) Every person that peddles goods, wares or merchandise, either by land or water, not the growth or manufacture of this State, or any drugs, nostrums or medicine, whether such person travel on foot, or with a conveyance, or otherwise, shall first have proved to the county court that he is a citizen of the United States, and is of good moral character, and shall have obtained from the court, who may, in its discretion, make or refuse, an order to the sheriff to grant him peddler's license, to expire on the first of July next ensuing. And the sheriff on production of a copy of such order, certified by the clerk of said court, shall grant such license for his county, on receipt of forty dollars tax: *Provided*, 1. That not more than one person shall peddle under one license. 2. That any person who temporarily carries on a business as merchant in any public place, and then re-

moves his goods, shall be deemed a peddler. 3. That nothing in this act contained, shall prevent any person from freely selling live stock, vegetables, fruits, oysters, fish, books, charts, maps, printed music, or the articles of his own growth or manufacture 4. That nothing herein contained shall release peddlers from paying the tax imposed in this act, on persons who deal in the same species of merchandize, which tax shall be collected or secured in the same manner as in case of other merchants or traders.

(25) Every itinerant who deals in or puts up lightning rods, or who sells spirituous liquors, wines or cordials, in quantities from one quart to one barrel, shall be under the same rules and restrictions, and be liable to the same tax as peddlers, except that no order from court shall be required to entitle him to a license: *Provided*, That any person shall be permitted to sell any spirituous liquors, wines or cordials, made from products of his own farm without paying the tax in this paragraph imposed.

(26) Every company of gypsies or any strolling company of persons who make a support by pretending to tell fortunes, horse trading, tinkering or begging, one hundred dollars in each county in which they offer to practice any of their crafts, recoverable out of any property belonging to any one of the company. But nothing herein contained shall be so construed as to exempt them from indictment, or any other penalties now imposed by law.

(27) Every freeman that shall arrive at age after the first of July of any year, and before an election, may pay his poll tax for that year to the sheriff, or to his deputy, before the election, without listing.

(28) If any person bound to list taxables in his own right, or the right of another, shall fail to list the same, or any part thereof, the sheriff shall collect from him, and of his own proper estate, double the tax imposed on the property or subject not listed.

County court  
may release.

83. The county court may release any person from the payment of a double tax, for failing to list his taxables, in cases where it shall appear to the court by satisfactory evidence, that such failure occurred by reason of sickness of the party, at the very time when the list was taken, or when it may appear that he rendered a list, and his name was omitted to be entered, or was omitted in the duplicate prepared by the taker of the list to be returned to the clerk; or for other sufficient cause, to be judged of by the court.

To be paid to  
sheriffs.

84. On personal property in hands of executors and administrators bequeathed to, or as distributive shares to collateral relations or strangers, as set forth, in schedule A, in connection with real estate descended or devised to collateral relations or strangers, the tax shall be paid to the sheriff direct.

To render  
statement to  
sheriff.

85. Every person that is intended to be taxed in sections 16, 17, 18, 19, 20, 21 and 24, of schedule P, and shall have been carrying on his business twelve months before the first day of July of any year, shall render to the sheriff a statement of the amount of his purchases, or sales, as the said paragraphs may require, of taxable articles, during the year ending on such first day of July, and shall sign and swear to an affidavit that his purchases—or sales as may be required—during that period did not exceed the amount stated, and on his paying the taxes imposed and enumerated in schedule B, shall be entitled to a license to carry on his business until the first of July, next ensuing.

To enter into  
bond.

86. Every person who is intended to be taxed in paragraphs 16, 17, 18, 19, 20, 21, and 24, of schedule B, commencing to do business, or who shall not have been doing business for twelve months before the first of July, shall pay, at the end of the year for which his license is issued, the taxes on his purchases or sales, as set forth in said paragraphs of schedule B; and to secure the same, he shall, before license is delivered, enter into bond with

good sureties, pa, able to the State of North Carolina, in such sum as the sheriff may deem sufficient, conditioned that he will render a trne statement of the amount of his purchases—or sales, as this act may require—for the period embraced in his license, and pay his taxes thereon, on the first day of July, when this license shall expire.

87. Every person that shall carry on any business intended to be taxed, as per schedule B, without having previously received a license as required, shall, in addition to the taxes, forfeit and pay one hundred dollars, to be collected by distress or otherwise, by the sheriff, one-half to his own use, and the other half to the use of the State.

88. Every person intended to be taxed by sections 1, 2, 3, 13, 23, 24, 25 and 26, of schedule B, shall show his license to any justice of the peace or constable, who may demand a view thereof; and it shall be the duty of every constable to demand such a view. And if such person fail to exhibit his license on demand thus made, he shall forfeit and pay one hundred dollars, recoverable on a warrant before a justice of the peace, one-half to the person suing out the warrant, and one-half to the use of the State, to be paid over to the sheriff and accounted for as taxes.

89. Every sheriff shall keep a record of the taxes collected by him from the clerks of courts, and under schedule B of this act, and of all forfeitures, arrears from insolvents, double taxes, and taxes on unlisted subjects, and on or before the second Monday in August, shall deliver to the clerk of the county court, a statement setting forth all sums received to that date, not previously accounted for, the date of each receipt, the person from whom received, the amount received from each person, the subjects on which received, and the aggregate amount, accompanied by an affidavit, signed and sworn to before the clerk and attested by him, that the statement is correct, and that no receipt has been omitted. And the clerk shall, before the third Monday in August, send a dupli-

cate of said statement and affidavit to the comptroller of the State, register the same in a book kept in his office for that purpose, and keep a copy of the same posted in a conspicuous place in the court house, until the first day of January next ensuing.

Clerk's abstract.

90. The clerk, on application of the sheriff, shall deliver to him a true abstract of such return, which the sheriff shall deliver to the comptroller when he settles his accounts; and if any sheriff shall fail to deliver such abstract to the comptroller, the comptroller shall add to the taxes for which such sheriff is liable, one thousand dollars, and so report his account to the treasurer.

Forfeiture of Clerk.

91. If any clerk shall fail to perform any of the duties required in the preceding three sections of this act, or shall falsely certify to the abstract of the sheriff's return, he shall be deemed guilty of a misdemeanor, and on conviction, shall be removed from office.

92. If any person taxed in schedule B of this act, refuses or fails to pay the taxes imposed, and leaves the county before the sheriff can collect the forfeiture, the sheriff, in his own name, may recover the tax and forfeiture out of the delinquent, in any superior court of the State. The tax and forfeiture, when collected, shall be paid over by the sheriff, as originally required.

#### SCHEDULE C.

93. The following subjects shall be taxed the amounts specified, and the taxes collected and accounted for thus:

*Corporations.*

(1) Every corporation that might become incorporated by letters patent, under the provisions of chapter twenty-six, Revised Code, entitled "Corporations," but shall fail to do so, and apply to the General Assembly and obtain a special act of incorporation, or shall obtain an act to amend their charter, whether it had been secured by letters patent under said law or by a special act, twenty-

five dollars for each act to incorporate or to amend; which tax shall be paid to the treasurer of the State.

(2) No corporation shall organize under such special corporations. act of incorporation obtained, as set forth in the preceding section, or derive any benefit under such act to amend their charter, until it shall first have obtained a certified copy of such act from the Secretary of State, and the Secretary shall, in no case, furnish such copy, until the company applying shall have delivered to him the treasurer's receipt for the tax assessed in the preceding section; which receipt the Secretary shall file in his office.

(3) The president and cashier of each of the banks in Bank taxes. this State, on or before the first day of October, in each year, shall pay into the public treasury the following tax, to-wit: If the profits divided among the stockholders of the banks under their charge, during the year, amounted to not less than six, and not more than seven per cent., one-half of one per cent. on the stock owned by individuals or corporations; if over seven and not more than eight per cent., three-fourths of one per cent on the stock thus owned; if more than eight per cent., one per cent. on the stock thus owned. In case the said officers of any bank shall neglect or fail to pay the tax as herein required, said bank shall pay double the amount of said tax, and the same shall be sued for and recovered by the attorney general in the name of the State, in the superior court of the county of Wake.

(4) Every license to an attorney to practice law in the Attorney's li-  
cense. county or superior courts, fifteen dollars, to be paid at the time of obtaining the same, to the clerk of the supreme court, who shall before the first day of October in each year, render to the treasurer of the State a list, setting forth the names of the persons, from whom received, and the amounts received; and pay into the public treasury the total amount, less five per cent. commission, for receiving and accounting for the same.

Marriage licenses, etc.

(5) Every marriage license, one dollar; every mortgage deed, marriage contract, and deed in trust, made to secure debts or liabilities, one dollar; and every other deed conveying title to real estate where the consideration is three hundred dollars or upwards, fifty cents, payable to the clerk of the county court. No clerk shall grant such license, or admit to probate such instrument, until the tax shall have been paid, and the receipt shall be endorsed on such license or instrument, and be registered with the same.

(6) Every broker, not a resident of the State, shall pay to the cashier of the bank from which he draws any exchange or specie, one-quarter of one per cent. on all such sums drawn, to be accounted for to the State treasury by the said cashier on oath.

Clerk to keep record.

94. Every clerk shall keep a record of the taxes received by him, and to the county court next preceding the first of July of each year, on the first day of the term, shall return a statement setting forth the date of each receipt, the person from whom received, the subject on which received, and the amount received from each person, and the aggregate amount received up to that date, and not previously accounted for; and to this statement the clerk shall attach an affidavit that such statement is correct, and that no receipt by himself or a deputy of his, has been omitted; which affidavit shall be sworn to and subscribed in presence of the chairman of the court, who shall attest the same. And the county court clerk shall record such statement and affidavit in a book kept for that purpose in his office, and keep a copy of the same posted in some conspicuous place in the court house, from the time at which the return shall be made, until the first day of January next ensuing. And on or before the second day of the term, the clerk shall pay the sheriff the amount of the taxes received, as set forth in said return, less three per cent. commissions, for receiving and accounting for said taxes.

95. If any clerk shall fail to perform any duties required in the preceding section, he shall be deemed guilty of a misdemeanor, and on conviction shall be removed from office. And if any clerk shall fail to pay over to the sheriff the amount of the taxes in his hands on the day specified, the sheriff shall inform the county solicitor of the default, and the county solicitor shall bring suit on his bond, and shall recover, in addition to the taxes withheld or not accounted for, one hundred dollars; and the whole recovery shall be paid into the treasury by the sheriff.

96. The sheriffs, and all receivers of public moneys, <sup>Settlement with comp-</sup><sub>troller.</sub> shall yearly settle their accounts with the comptroller, between the last day of June and the first day of October—unless where the settlement of such persons may be specially directed to be made in another manner, or at another time—so that it may be known what sum each one ought to pay into the treasury; and the comptroller shall forthwith report to the public treasurer the amount due from each accountant, setting forth therein, if a sheriff's account, the net amount due from the sheriff to each fund; and therefor the treasurer shall raise an account against such person, and debit him accordingly.

97. The sheriff in making his settlement as aforesaid shall designate in a list by him rendered at the time, the different sources from which were raised the taxes accounted for by him, and the particular amount of tax received from each source; and the comptroller shall give to each sheriff a certified copy of such list, which the sheriff shall deposit with the clerk of the county court of his county, for public inspection; in such settlement the sheriff shall be charged with the amount of public tax as the same appears by the tax list transmitted to the comptroller; also, with all double taxes, and taxes on unlisted property by him received, and with all other tax which he may have collected, or for which he is chargeable.

98. He shall be credited, 1st, with the amount of State tax on land bid off by the State, with the cost attendant <sup>Credits to</sup><sub>sheriffs.</sub>

on the ale and procuring the title, and with commissions on the whole, including the county revenue, on producing the certificate of the Secretary of State, as is provided in section seventy-two of this act. Second. With all insolvent taxables allowed by the court as hereinafter provided ; and when the sheriff shall be required to settle before such taxables are allowed, he shall be credited with them in the next year's settlement, or the sheriff may at any time thereafter, on producing certificates of such taxables allowed, procure an order from the comptroller on the treasurer for the amount thereof. And, in like manner, the sheriff shall have credit for any over-payment made in former settlement, by reason of any error in the clerk's abstract of taxables.

**Insolvents.**

99. No insolvent taxables shall be credited to the sheriff in his settlement with the comptroller, but such as shall be allowed by the county court ; a list whereof, containing the names and amounts, and subscribed by the sheriff, he shall return to the court at some term preceding said settlement, and the same shall be allowed only on his making oath that he has been at the dwelling house or usual place of abode, of each of the tax-payers, and could not there or elsewhere in the county, find property wherewith to discharge his taxes, or such part thereof as is returned unpaid ; and that the persons contained in the list were insolvent, at and during the time, when, by law, he ought to have endeavored to collect their taxes ; such list shall be recorded on the minutes of the court, and a copy thereof, within ten days after its return, shall be set up by the clerk in some public part of the court house ; *Provided*, That when the sheriff may be desirous of obtaining his allowance for insolvent poll tax, that instead of swearing to his list, as the law now directs, the same may be submitted to the county court, a majority of justices being present, who shall consider and examine said sheriff's list, and make him such allowance as they may think just and proper.

100. If any sheriff shall return to court as insolvent Returns of insolvents, etc. the name of a person who is not listed, or has paid his taxes for the year, or shall, by himself or his deputy, collect from any person his tax for the year, for which he has been returned an insolvent, without accounting for the same; or if any clerk shall fail to record or set up the returns as required in the preceding section, the person so offending shall forfeit and pay to the State one hundred dollars, and the county solicitor shall prosecute a suit for the same.

101. Every sheriff or other person allowed by law to collect and account in his stead, on settling his accounts with the comptroller, shall take the following oath, administered by the comptroller, and subscribe the same in the presence of the comptroller, by whom it shall be attested; and the comptroller shall make no settlement with the sheriff, or any one in his stead, unless he has sworn to and subscribed the oath as hereby required: I, A. B., sheriff of the county of ——, do on this the —— day of ——, one thousand eight hundred and ——, make oath that the list now given in by me, is to the best of my knowledge and belief, complete, perfect and entire, and doth contain the full amount of all moneys, by me or for me received, or which ought to have been received, on account of the public taxes for the year one thousand eight hundred and ——, on listed and unlisted property; and all double taxes, and all taxes received from clerks of courts, and from insolvents not heretofore accounted for, and all taxes received, or which ought to have been received from any other and all other sources whatsoever. And I do further make oath, that if I, or any person for me, shall hereafter collect any unpaid tax now due, and not rendered in said list, I will render a true account thereof, within one year after collecting the same."

102. If the comptroller at any time shall have just cause to suspect that any sheriff or other person account-

*False returns.*

ing in his stead may have made a false return, or sworn falsely in any matter relative to the collecting or accounting for any tax, he shall thereof inform the officer prosecuting in the superior court of the county wherein the offence was committed, who shall take such steps as public justice may demand.

*Sheriff's compensation.*

103. The sheriff for his services in collecting and paying the public taxes into the treasury, shall receive a compensation of two per cent. on the net amount received by him from the clerk, for taxes imposed by Schedule C. of this act, and five per cent. on the amount of taxes collected from every other source, to be deducted in the settlement of his account with the comptroller. For collecting and paying county taxes, (for whatever purpose laid,) the sheriff shall receive the same per centum compensation as above allowed on public taxes.

104. And for his settlement with the treasurer, he shall be paid by the treasurer three dollars for each day he may be necessarily engaged therein, and two dollars for every thirty miles of twice the estimated distance from his home to the seat of government, by the most usual common highway.

*In case of failure to settle accounts.*

105. In every case of failure by a sheriff or other accounting officer, to settle his accounts within due time, or to take the oath required on his settlement, the comptroller shall forthwith report to the treasurer the account of such sheriff or officer, deducting therefrom nothing for commissions or insolvents, but adding thereto one thousand dollars, for the amount of taxes supposed not to appear in the list transmitted by the clerk; and if the whole amount be not paid, the treasurer, on motion of the attorney general in the superior court of Wake county, at the first court after the default shall have occurred, shall recover judgment against such defaulting officer and his sureties, for the amount reported against him, without other notice than is given by the delinquency of the officer.

*Clerk to transmit copy of bond.*

106. And to the end, that their obligation and names may be known, the clerk of the county court, at the same

time when he transmits to the comptroller the tax list, shall transmit to him also a copy certified under the seal of the court, of the bond of the sheriff, upon pain for his default, of forfeiting to the State one thousand dollars; which the treasurer shall and is hereby specially charged to collect in like manner and at such time as is provided in the preceding section.

107. The register of every county yearly, on or before <sup>Duty of regis-</sup>  
the first day of September, shall transmit to the comp-  
troller a certified copy of the bond of the clerk of the  
county court, as the same is registered, upon pain of for-  
feiting for his default to the State, one thousand dollars;  
which the treasurer is hereby specially charged to collect  
in like manner and time, as is provided in section one  
hundred and five of this act.

108. In all suits directed by any law to be instituted <sup>Suits against</sup>  
on motion of the attorney general at the instance of the <sup>sheriffs,</sup>  
treasurer or comptroller, against any sheriff or clerk, and <sup>clerks, etc.</sup>  
his sureties, a copy of the bond of such officer, certified  
as aforesaid, and sent to the comptroller, and by the  
comptroller certified together with the default under his  
hand, shall be deemed sufficient evidence of the execu-  
tion of such bond and the default of the officer, to allow  
the judgment to be entered.

109. And in case of the default by the register to duly <sup>Register's de-</sup>  
certify and transmit the bond of the clerk in proper time, <sup>fault, etc.</sup>  
the comptroller shall forthwith proceed to procure such cer-  
tified copy, and also a copy of the bond of the register  
certified by the keeper thereof, and shall proceed in the  
manner hereinbefore provided against them and their  
sureties, at the first superior court in Wake county after  
copies shall have been procured.

110. In every case of default by any clerk, sheriff, or <sup>Default of</sup>  
taker of the tax list, or assessor of the value of property <sup>clerks, sher-  
iff, etc.</sup>  
in the discharge of any of the duties of this act, imposed  
on any of them, where no penalty is provided, the de-  
faulting officer shall forfeit and pay to the State, for each

default, one hundred dollars. And all the penalties by this act imposed on such officers for the sole use of the State, may, when there is no special mode provided for recovering the same, be recovered in the name of the State, at the instance of the treasurer, or [on] motion of the attorney general, or any of the solicitors of the State.

*Certificate to be evidence.*

111. The certificate of the treasurer or comptroller of any matter of default in any of said officers, occurring at the office of the comptroller or treasurer, and copies of any papers, in said offices duly certified by the proper keeper thereof, shall be admitted as evidence in any suit or prosecution whatsoever against them or others, and about any other matter whatsoever.

*Treasurer may obtain judgment.*

*Penalty for perjury.*

*Other laws repealed.*

112. The treasurer may, on motion, obtain judgment in any court of record, against any person indebted to the State, in the same manner, and under the same rules and regulations which are prescribed in case of delinquent sheriffs; and the court shall award execution, though the amount of the claim be within the jurisdiction of a justice of the peace.

113. If any person shall wilfully and corruptly commit perjury in any oath required to be taken or administered by any section of this act, such persons shall be deemed guilty of a misdemeanor, and on conviction, shall be subject to the same fines and penalties as are imposed in section twenty-nine, chapter thirty-four, entitled "Crimes and Punishments," in the Revised Code, on persons guilty of perjury.

114. All laws imposing taxes, the subjects of which are revised in this act, or imposing taxes upon subjects other than those revised in this act, are hereby repealed: *Provided*, That this repeal shall not be construed to extend to the provisions of any law so far as they relate to the taxes listed, or which ought to have been listed, or which may be due for the year eighteen hundred and fifty-eight, or for any year previous thereto.

115. All other laws of this State coming in conflict

with the provisions of this act, be, and the same are hereby repealed.

116. This act shall be in force from and after its ratification. [Ratified the 16th day of February, 1859.]

AN ACT TO AMEND "AN ACT ENTITLED REVENUE," RATIFIED SIXTEENTH *Chap. 49.*  
DAY OF FEBRUARY, EIGHTEEN HUNDRED AND FIFTY-NINE.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That "An Act entitled Revenue," which was ratified on the sixteenth day of February, eighteen hundred and fifty-nine, be amended in the following particulars, to wit: In addition to the exemption specified in section twenty-five, there shall also be exempted from taxation all such property and estates, and their profits, as may belong to State and County agricultural societies, and be set apart and used by them for agricultural fairs; and all such, and their profits, as may belong to any church or religious society, and be set apart and used by them for parsonages.

SCHEDULE A.

SEC. 2. The amendments under schedule A, shall be as follows, to wit:

(1) Real property, with the improvements thereon, including entries of land, shall be taxed annually eighteen cents on every hundred dollars of its value.

(2) The provisions of paragraph (6) shall be construed to extend to interest received or accrued upon the subjects therein named, whether held in one's own right, or as guardian, executor, administrator, clerk, or clerk and master of any court, or as trustee or agent of any kind whatever, and the person or persons holding any such subject of taxation shall list the same for taxation.

(3) Every resident of this State owning any bonds of the State of North Carolina, issued after the ratification

Real estate  
tax 18 cents on  
the \$100.

Tax on inter-  
est.

Tax on State  
bonds issued  
after ratifica-  
tion.

of this act, shall be liable to a tax of four cents on every dollar of interest received from such investment.

Tax upon dividends and profits.

(4) Paragraph (7) shall be amended as follows: Every dollar of net dividend or profit, not previously listed, declared, received, or due on or before the first day of July in each year, upon money or capital invested in shares in the Bank of Washington, the Merchants' Bank of Newbern, the Bank of Wadesboro', the Bank of Fayetteville, the Commercial Bank of Wilmington, the Farmers' Bank of North Carolina, the Bank of Charlotte, and the Bank of Yanceyville, shall pay an annual tax of nine cents; and in shares in all other banks, or in any other incorporation, or trading company, or in steam vessels of twenty tons burden or upwards, four cents; and any person listing any dividends or profit of the banks herein specially named, shall be required to list the same, separately from any other dividend or profit, for which he is liable to a tax, and also to specify the name of the bank from which said dividend is due, or has been received.

Tax upon practice, salaries, fees, wages, etc.

(5) Every resident surgeon, dentist, physician, lawyer, portrait or miniature painter, daguerrean artist, or other person taking likenesses of the human face, every commission merchant, factor, produce broker, and auctioneer, every State and County officer, except judges of the supreme and superior courts, every president and cashier or treasurer of any bank, railroad or other incorporated company, whose annual total receipts and income, in the way of practice, salary, fees, wages, perquisites and emoluments amount to [or] are worth five hundred dollars or upwards, one per cent. on such total receipts and income; and so much of paragraph (16), schedule A, as imposes a tax upon persons other than those herein named, is hereby repealed.

Tax on liquors, wines and cordials.

(6) The tax imposed by paragraph (17) upon liquors, wines and cordials shall hereafter be four per cent. where it is five per cent., and eight where it is now ten per cent., and this paragraph, so amended, is hereby transferred to schedule B, and the tax imposed by it shall hereaf-

after be given in and paid under the same rules, regulations and penalties as are prescribed in case of merchants' tax.

(7) To facilitate the collection of the tax on collaterals, every executor or administrator shall return in his inventory, whether the estate of the deceased goes to the lineal or collateral relations or to a stranger, and if to collaterals, the degree of relationship of such collaterals to the deceased, under a penalty of one hundred dollars, to be recovered in the name and for the use of the State.

Collateral inheritance. Returns—how to be made.

### SCHEDULE B.

SEC. 1. The amendments under schedule B, shall be as follows, to wit:

(1) Every money or exchange, bond or note broker, private banker or agent of a foreign broker or banker, shall pay the sum of five hundred dollars for each county in which he has an office or place of business, and every person acting for such broker, whether with or without compensation, shall be held and deemed a broker to all intents and purposes, in the place or county in which he shall so act, and shall be liable for the above tax.

(2) Every person who is not a resident of this State, and who shall come into this State in the capacity of, or as agent for a broker, and with the intention of exercising any of the functions of a money or exchange broker, shall pay the sum of five hundred dollars in each and every county in which he shall act as broker, which tax shall be collected by the sheriff of the county, and be accounted for as other taxes.

(3) Every person who shall propose to act as broker according to the foregoing section, shall pay the tax to the sheriff of the county in the county in which such broker's business is to be transacted, and take a license for the same, which shall authorize him to act as broker for one year; and any person who shall act without such license shall forfeit the sum of fifteen hundred dollars, to be recovered by the sheriff of the county where such tax may

Non-resident Broker's tax \$500.

Broker's license.

be due, one-third of which shall go to the sheriff, and the remainder shall be accounted for as other taxes, and such person so offending shall be guilty of a misdemeanor.

*Non-resident  
merchants,  
drummers or  
agents, to ob-  
tain license  
and give bond.* (4) Every non-resident merchant, drummer or agent, who shall come into this State and sell any goods, wares or merchandize, by sample or otherwise, whether delivered, or to be delivered, shall pay a tax of one-half of one per cent. on the gross amount of such sale made in any one year, and shall, before making such sale, obtain a written license from the sheriff of the county in which he proposes to do business, which the sheriff is authorized to issue whenever such person shall give bond with security in the sum of five hundred dollars for the payment of the tax hereby imposed, at the time and under the same rules and regulations as are prescribed for the payment of merchants' tax; and any person violating the provisions of this paragraph shall be liable to a penalty of five hundred dollars, to be collected by the sheriff, four hundred dollars of which shall be accounted for and paid as other State taxes, and he shall be further liable to indictment as for a misdemeanor.

#### SCHEDULE C.

SEC. 4. And the amendments under schedule C shall be as follows, to wit:

*Tax upon  
Bank stock to  
be paid by  
President and  
Cashier.* (1) The president and cashier of the banks herein named, on or before the first day of October in each year, shall pay into the public treasury the following tax on each share of stock owned by individuals or corporations, to wit:

The Bank of Washington, twenty-five cents.

The Merchants' Bank of Newbern, twenty-five cents.

The Bank of Wadesboro', twelve and a half cents.

The Bank of Fayetteville, twelve and a half cents.

The Commercial Bank of Wilmington, twenty-five cents.

The Farmers' Bank of North Carolina, twenty-five cents.

The Bank of North Carolina, sixty cents.

The Bank of Lexington, thirty cents.

The Miners and Planters' Bank, thirty cents.

The Bank of Commerce, thirty cents.

The Bank of Clarendon, thirty cents.

The Bank of Cape Fear, sixty cents.

The Bank of Wilmington, sixty cents.

The Bank of Charlotte, twelve and a half cents.

The Bank of Salisbury, sixty cents.

The Bank of Yanceyville, twenty-five cents.

And any other which may be chartered by this or any future General Assembly, sixty cents on the share of \$100 of such stock, and in that proportion for shares of a less value.

And in case the said officers of any bank shall neglect <sup>Penalty for neglect.</sup> or fail to pay the tax as herein required, said bank shall pay double the amount of said tax, and the same shall be sued for and recovered by the Attorney General in the name of the State, in the superior court of the county of Wake.

SEC. 5. Hereafter the clerks of the county courts shall <sup>Copy of tax list. Extends time to Clerk.</sup> have until the tenth day of April, in the year ensuing the taking of the tax list, to deliver to the sheriff such a copy thereof, and under the same penalties as are prescribed in the fortieth section of said act. [Ratified the 23rd day of February, 1861.]

AN ACT TO AMEND AN ACT PASSED AT THE SECOND EXTRA SESSION OF *Chap. 50.*

THE GENERAL ASSEMBLY, A. D., EIGHTEEN HUNDRED AND SIXTY-ONE, CHAPTER FIVE, ENTITLED "AN ACT TO ENLARGE THE POWERS OF THE COUNTY COURTS FOR RAISING REVENUE FOR COUNTY PURPOSES."

SECTION 1. Be it enacted by the General Assembly of the <sup>Act of 1861 amended.</sup> State of North Carolina, and it is hereby enacted by the au-

*thority of the same,* That the first section of an act passed at the second extra session of the General Assembly, A. D., eighteen hundred and sixty-one, entitled "An act to enlarge the powers of the county courts for raising revenue for county purposes," be, and the same is hereby amended by striking out all the first section after the word "provided," and enacting as follows: That the tax imposed by the county courts for county purposes, shall be in the same relative proportion as for State purposes, upon the one hundred dollars valuation, for every thing where the tax is laid for State purposes according to valuation, and upon all subjects specially taxed, the tax shall be in proportion to that which is levied for State purposes.

Taxes imposed for county purposes to be in proportion to State taxes.  
Repealing clause.

SEC. 2. *Be it further enacted,* That so much of the aforementioned act as is contrary to the provisions of this, is hereby repealed, and this act shall be in force from and after its passage. [Ratified this 22nd day of December, 1862.]

**Chap 51. AN ACT TO BE ENTITLED "AN ACT TO ENABLE ALL THE INCORPORATED TOWNS IN THIS STATE TO LAY ADDITIONAL TAXES."**

Towns may tax all subjects taxed by State and Counties.  
Proviso.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That from and after the ratification of this act, it shall be allowed to the several incorporated towns of this State, and full power and authority is hereby given, to lay taxes for municipal purposes, on all persons and subjects within their corporate limits, which are now taxed for State and county purposes: *Provided*, such taxation shall be uniform on all such subjects, and shall be in a proportion to the State and county taxes, equal to the wants and necessities of such incorporated towns. [Ratified the 22d day of December, 1862.]

## AN ACT TO REGULATE THE FEES OF JAILORS.

Chap. 52.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the thirty-eighth section of the one hundred and second chapter of the Revised Code be so amended, that the courts of pleas and quarter sessions of the several counties of the State, a majority of the justices being present, shall have power to fix the fees that jailors may receive for finding prisoners kept in jail, with the fuel and other articles required by law.

SEC. 2. *Be it further enacted,* That the 33d section of same chapter be amended, so as to give the same power to the county court to regulate the fees of county surveyors in like manner.

SEC. 3. *Be it further enacted,* That all laws and clauses of laws coming in conflict with this act, be, and the same are hereby repealed. [Ratified the 9th day of December, 1862.]

## AN ACT ENTITLED REVENUE.

Chap. 53.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That an *ad valorem* tax of two-fifths of one per cent. be levied for the support of the State Government, the payments of its debts, and the promotion of the general welfare, upon the assessed cash value of the following subjects, to wit:

- (1) Real estate in this State.
- (2) All slaves in this State, excepting such as the county courts may have exempted, or may hereafter exempt from taxation on account of bodily or mental infirmity, to be taxed according to value, which value is to be ascertained by the same persons who assess the value of lands.

Slaves to be taxed according to value.

**Money due or  
on hand.** (3) Money due from solvent debtors, or on hand, or on deposit with individuals, or in the banks, or other corporations, *Provided*, That Confederate and State treasury notes shall be considered money ; and *Provided, further*, That the person listing his money on hand and at interest, shall be allowed to deduct debts owing by him as principal, and also as surety, where the principal is insolvent.

**Money invested in corpora-  
tions, etc.** (4) Money invested in manufacturing and steamboat corporations or companies, according to the shares as fixed by the charter ; if the shares be in a corporation, and if there be no incorporation then upon the amount invested ; also money invested in county bonds, or State bonds, issued since the twenty-third of February, eighteen hundred and sixty-one ; also money invested in every species of trade and traffic, not otherwise taxed herein.

**Household and kitchen furniture.** (5) Household and kitchen furniture, owned by any individual above the value of two hundred dollars, excepting articles of furniture hereinafter specifically taxed.

**Live stock for  
sale.** (6) Horses, mules, cattle, hogs, and other live stock raised or kept for sale, and not for use by the owner, subject the further exceptions and exemptions hereinafter set forth.

**Cotton and to-  
bacco on spec-  
cial tax.** (7) All cotton and tobacco, except that which is owned by the producer, or has been purchased by the owner for his own use, or that of his family or dependents ; and further, except such cotton as may have been purchased by any person or corporation for the purpose of manufacturing, *Provided*, That no more cotton held by a manufacturer, shall be exempt from this tax, than is needed for the consumption of one year.

**Exemption.** 2. The following property shall be exempt from taxation, to wit : All lands or other property belonging to the Confederate States, or this State, or to any county in this State, or to the University, colleges, or other institutions of learning ; all town halls, market houses and other public structures, and edifices, parsonages, and all lots or squares kept open for health, use or ornament, be-

longing to any city, town or village; all churches and chapels set apart and appropriated to the exercises of divine worship, or to the propagation of the gospel; and such land or other property as may be set apart and kept for agricultural societies, grave yards belonging to churches, and all other public structures and other property set apart and used for the support and comfort of the poor and afflicted; mechanical and farming tools, books, wearing apparel, and arms for muster, and boats, canoes, nets or seines of the value of one hundred dollars or less.

3. The property hereinafter taxed at a higher rate than two-fifths of one per cent. shall not be liable to the tax of two-fifth of one per cent., but shall be listed separate therefrom.

4. Every dollar of net dividend or profit not previously listed, declared, received or due, on or before the first day of April in each year, upon money or capital invested in shares in the Bank of Washington, the Merchants' Bank of Newbern, the Bank of Wadesboro', the Bank of Fayetteville, the Commercial Bank of Wilmington, the Farmers' Bank of North Carolina, the Bank of Charlotte, and the Bank of Yanceyville, shall pay an annual tax of eight cents, but the same shall not be subject to any county tax.

5. The stock or interest held by individuals in all corporations or business shall be listed among the individual property of the holders in the counties where they respectively reside.

6. The taxes shall be annually collected, and paid as follows: First, to the sheriffs, on all property and subjects of taxation required to be listed as per schedule A. Secondly, to the sheriffs on all property and subjects of taxation, which are not required to be listed, but an account of which is to be rendered upon oath to the sheriff's and to the treasurer of the State as per exhibit C.

Property not  
taxed two-  
fifths of one  
per cent. to be  
listed sepa-  
rately.

Dividends and  
profits.

Stock, etc., to  
be listed in  
the counties  
where the  
owners reside.

When col-  
lected and to  
whom paid.

District board of valuation, and when appointed. 7. At the first court of pleas and quarter sessions for each county, held on or before the first Monday in March, and at the same term every two years thereafter, the court shall appoint one justice of the peace and two freeholders, men of skill and probity, for each captain's district, or for each school district, at the option of the court, who shall be styled the district board of valuation of their respective districts; the clerk shall issue a notice of his appointment to each man within five days after adjournment of the court. If the court shall fail to make the required appointments, or should from any cause a vacancy occur, any three justices of the peace may make the required appointments or fill the vacancy.

Board to ascertain cash value.

8. This district board of valuation shall, as near as practicable, ascertain the cash value of every tract of land, or other real estate with the improvements thereon, situate in their district, and also the cash value of every slave required to be listed for taxation in their district, either by viewing the same or otherwise.

May call and swear witnesses.

9. In estimating the value, the board may call and swear witnesses to testify thereto, and they shall take into the estimate any fishery appurtenant thereto, or used with the land; also, all mines of metal, stone or coal, or other material discovered or supposed to exist, whereby the price of land is enhanced; also all machinery and fixtures for manufacturing or mechanical purposes, that have been erected or used on the land. When a tract of land shall be in one or more districts, the board of the district in which the owner resides shall ascertain the value of whole tract, and if the owner resides in neither of the districts, the board of the district in which the larger part may be, shall ascertain the value of the whole.

Owner or agent to furnish list.

10. The owner of the land or slaves, or if he be a non-resident, his agent shall furnish the district board with a list, including land entries, setting forth the separate tracts, and also the several contiguous bodies or tracts of

land owned by him in the district, together with the names of the water courses, or other noted places on or nearest to which they may be situated, and the number of acres in each separate tract or contiguous body of land, and also the names, ages and number of slaves he may be bound to list.

11. Town lots shall be listed separately, and each lot Town lots. be numbered according to the plot of the town; each separate body or tract of land, and each town lot shall be separately and distinctly valued and returned.

12. The district boards shall, in each case, administer Oath. the following oath to the persons furnishing the required list: You, A. B., do solemnly swear, that the list by you furnished, contains a full and fair statement of every tract of land and town lot and slaves in this district, for the taxes of which you are liable, either in your own right or the right of any other person, either as guardian, attorney, agent or trustee, or in any other manner whatsoever, to the best of your knowledge and belief, so help you God.

13. If any person shall refuse to furnish the list required above, or to take the oath prescribed in the preceding section, he shall be guilty of a misdemeanor, and the justices of the peace of said board shall bind him over to appear at the next term of the superior court of the county to answer the charge, and on conviction or submission, he shall be fined at the discretion of the court.

14. When the owner of the land and slave or slaves, or Non-residents. if he be a non-resident of the State, his agent be not a resident of the district where the land is situated and the slaves required to be listed, the required list with affidavits of the same import as the above required oath subscribed and sworn to before and certified by a justice of the peace, may be transmitted to the district board of valuation, and if received, before the board shall be ready to value the land and slaves contained in the list, such

list shall be received as though tendered and sworn to by the owner or agent in person.

When list is not furnished. 15. When the board of valuation are not furnished with a list sworn to as above required, or the owner or agent refuses to answer to the correctness of the statements as to the number of acres contained in any tract of land, they may procure a county or other surveyor and have the same surveyed ; and the surveyor may recover the amount of his fees and all expenses out of the owner of the land, before a justice of the peace by warrant or attachment, and the board may examine witnesses on oath as to the number and description of the slaves.

Boards to complete valuation by first Monday of April. 16. The district board of valuation shall, as soon as practicable, after their appointment, proceed to value all real property and slaves required to be listed in their respective districts as above directed, complete the list by the first Monday of April after their appointment, and annex the following affidavit subscribed and sworn to before a justice of the peace, who shall certify the same :

Affidavit. We do solemnly swear that we have diligently enquired and do not believe that there is any real property or slaves required to be listed in the —— district of —— county subject to taxation, that is not entered and valued in the above list ; and the foregoing valuation is in our judgment and belief the actual value thereof in cash, and that in assessing the same, we have endeavored to do equal justice to the public, and to the individuals concerned, so help us God. This list and valuation shall remain in the hands of the justice of the peace of the board, and be open to the inspection of any one who wishes to examine it until returned as hereinafter directed.

Justices to meet. 17. On the Thursday subsequent to the first Monday of April, after the appointment of the districts boards of valuation, the persons who were appointed as justices of the peace to be members of the different district boards, shall meet at the court-house and organize themselves into a county board of valuation by electing by ballot one of

their members chairman and another secretary. In case a justice of the peace of any district board, from any cause cannot attend, the elder of the two members of the board shall take his place.

18. To this county board of valuation shall the district boards of valuation make returns of their lists. Boards to make return of lists.  
The board shall carefully examine and compare all the lists, and if, in their opinion, the real property and slaves throughout the county shall not have been assessed by a uniform standard of value, they may re-assess any district, or any separate tract or tracts or lots of land, and also any slave or slaves.

19. If any one deem that too high a valuation was put When valued too high. on his land or slave or slaves, he may apply to the county board of valuation for redress, and they shall duly consider the case, and decide as in their judgment is right; the board may call, swear and examine witnesses, or in person view the land or slaves about the value of which they are in doubt.

20. Two-thirds of the entire number of the members Quorum. composing the county board of valuation shall form a quorum for the transaction of business, and the decision of a majority of the members present shall stand as the decision of the board.

21. If, in the opinion of the county board of valuation, When valued too low. any tract or tracts of land, or town lots, or slave or slaves have been assessed at too low a value, they shall make lists of such tracts, or lots and slaves, and post them in at least two conspicuous places in the court house, at the time of their adjournment. After they shall have examined and compared the lists, heard the complaints of all who may feel themselves aggrieved by the valuation of their property, the board shall post the list as above required, and adjourn until the fourth Monday of April, when they shall again meet at the court house, hear the complaints of all who may feel themselves aggrieved by their former action, as by the original valuation, and de-

cide each case as to them may appear right ; and from this decision there shall be no appeal.

*Lists to be re-  
turned to  
clerk.*

22. When the county boards of valuation shall have performed the duty on them imposed, they shall return the lists received of the district boards of valuation, as by them revised and corrected, to the clerk of the county court, before whom they shall subscribe and swear to the following affidavit annexed to the list returned: "We solemnly swear that the foregoing lists have been carefully examined and compared, and in our judgment and belief they do, as now corrected, exhibit the actual cash value of every tract or lot of land in this county, with the improvements thereon and privileges thereto attached, and of the slaves required to be listed in this county ; and in the discharge of our duties, we have endeavored to do equal justice to the public and the individuals concerned. So help us God."

*Compensation* 23. Each member of the county and district boards of valuation shall receive out of the county treasury such compensation as the county court may allow, not exceeding three dollars per day, for the time he may have been engaged in the discharge of his duties.

*Takers of tax  
lists—how ap-  
pointed.* 24. At the first court of pleas and quarter sessions of each county, which shall be held on or after the first day of January in each and every year, except in cases wherein a special court is hereinafter provided for, the court shall appoint for each captain's district, or for each school district, at the option of the court, a justice of the peace or a freeholder of known skill and probity, to take the lists of taxable subjects, and the names of such takers of the tax lists, with their respective districts, shall, during the term, be advertised at the court house by the clerk.

*Vacancies,  
how filled.*

25. If the court shall fail from any cause to make such appointment, any three justices of the peace of the county may meet at the office of the clerk of the county court, on or after the first Monday of April, and appoint the takers of the tax lists for the county, or supply any vacan-

cy arising from death or incapacity to act, and the clerk shall record the same.

26. The clerk shall issue notice of all appointments of Clerks to no-  
takers of tax lists as soon as made to the sheriff, who tify takers of  
tax lists. shall serve them within ten days upon the appointees whose duty it shall be to advertise at their several places in their respective districts at least ten days before the time of listing the places and times, when and where he will attend for the purpose of receiving the lists of taxables, which lists he shall take during the last twenty working days in April; they shall perfect their lists and return them to the clerk of the county court on or before the second day of May.

27. If any person appointed to take the list of taxables Refusal or  
failure. shall refuse, or wilfully fail to discharge the duties of his appointment, he shall be deemed guilty of a misdemeanor.

28. Every person appointed to take the lists of taxables before he enters upon the duties of his appointment, shall take the following oath, to be administered by any justice of the peace, to wit: I, A. B., do solemnly swear that I will perform all my duties as taker of the tax lists for the district for which I have been appointed, according to my best knowledge and ability. So help me God.

29. It shall be the duty of every one liable to pay tax, residing in any district, or having property therein liable to taxation, at the time and place appointed by the taker of the lists, to furnish him a written list of his taxables, mentioned in section first of this bill and in schedule A, hereafter set forth, setting the number of acres of land he is bound to list, on what waters situate, the valuation of each tract of land, and the number, ages and value of his slaves, as assessed by the board of assessors next preceding the time of listing, and any other slaves subsequently acquired, and his estimate of value of such articles, or subjects of taxation not mentioned in the first section of this act, as are taxed *ad valorem*; and such

Owner to fur-  
nish written  
list of tax-  
ables.

Oath.

Special pro-  
vision for  
1863.

listing and valuation shall have reference to the property owned and the subjects of taxation held by the tax payer and its value on the first day of April next before the listing thereof, and the taker of the tax list shall administer to the person furnishing said list the following oath: You solemnly swear, that the list by you furnished, contains a full statement of all the property and subjects of taxation which you are bound to list either in your own right or in right of any other person, and that the property valued by you is not worth more in cash than the valuation annexed, to the best of your knowledge and belief; *Provided, however,* that in the year one thousand eight hundred and sixty-three the taker of the tax lists shall not take the lists of lands and slaves, but they shall be ascertained by the clerk of the county court, and entered by him on the tax list to be furnished to the sheriff or tax collector, from the lists of the assessors, and after the year one thousand eight hundred and sixty-three and until another assessment of slaves, they shall be listed at the same valuation; *Provided, however,* that when the tax lyster shall make oath in writing that any slave has become greatly impaired in value by reason of disease, or other bodily or mental infirmity, he may list such slave at such price as he may state on oath is the then present value of such slave, and where a slave shall have been acquired after the assessment, the person listing shall list him at the same value at which he was listed by his former owner if known to him, and if not known to him, he shall file a written affidavit stating his cash value on the first day of April preceding such listing, and as to the slaves born after the assessment, the lyster shall be required to state on oath their cash value on the first day of April preceding, and they shall be listed accordingly.

30. Every taker of the tax lists shall be allowed such compensation for his services as the county court may, in its discretion allow to be paid out of the county treasury.

Compensa-  
tion.

31. Every taker of the tax list after the year one thousand eight hundred and sixty-three, shall be furnished by the clerk of the county court, with a fair copy of the return made by the last board of valuation of the real estate and slaves in his district, and with the necessary printed form of tax bill to be furnished by the comptroller, under the provisions of this act.

32. The comptroller, at the public cost, shall have prepared and printed, as they may be needed, forms of tax lists, with all the articles and subjects of taxation to be listed by virtue of this act, mentioned separately over the heads of parallel columns, in which the amount or quantity or description of each article or subject to be listed is to be set down: and he shall annually furnish to each county court clerk, for the use of the county revenue officers, such other blanks as he may deem necessary.

33. The taker of the tax list shall set down each article or subject in its proper column against the name of the person listing, arranged in alphabetical order, and return the same to the clerk of the county court as required in section eight.

34. In the return of said lists the tax lister shall annex oath. the following affidavit: "I solemnly swear that I have diligently inquired and have no just reason to believe that there is any property or other subjects of taxation in my district not entered and valued (where the same is required to be valued by the owner) in the above list, with the following exceptions, (here enumerating the exceptions,) so help me God."

35. The clerk of the county court annually, on or before the twenty-fifth of June, shall deliver to the sheriff of the county a fair and accurate copy of the tax lists, inserting therein, for the year eighteen hundred and sixty-three, the land and slaves, from the list returned to him by the assessors, in alphabetical order, which contain the public tax, or tax payable to the public treasurer, and the taxes payable to the county court. It shall set

Takers of tax lists to be furnished lists by the clerk.

The Comptrol-ler to have tax lists prepared.

How takers shall proceed.

The clerk to deliver the tax lists to the sheriff by the 25th of June.

forth the separate amount due from each subject of taxation, and extend the aggregate amount due from each person in columns; and if any clerk shall fail to furnish the sheriff, at the time prescribed, with such copy, he shall be deemed guilty of a misdemeanor, and the sheriff shall inform the grand jury thereof.

*he clerks to make record.*

36. The clerks shall record the returns at length made by the takers of the tax lists in alphabetical order, keeping the return of each district separate from the others.

*Clerk to return an abstract to the Comptroller.*

37. The clerk on or before the first day of August in each year, shall return to the comptroller an abstract of the same, showing the number of acres of land, and their value, and the value of town lots, and the number of white and free black polls, the number and value of the slaves separately, and specify every other subject of taxation, and the amount of State tax due on each subject, and the amount of the whole; at the same time the clerk shall return to the comptroller an abstract of the poor, county and school taxes, paid in his county, setting forth separately the tax levied on each poll, and on each other subject of taxation, and also the gross amount of taxes imposed for county purposes.

*Forfeiture of the clerks, etc.*

38. If any clerk shall fail to perform the duties prescribed by the preceding section, or shall fail to return to the comptroller a copy of the sheriff's returns made, sworn to and subscribed as required in section — of this act, he shall forfeit and pay to the State one thousand dollars, to be recovered against him and the sureties of his official bond in the superior court of Wake county at the term next after the default, on motion of the Attorney General, and it shall be the duty of the comptroller to inform the Attorney General of such default.

*Compensation.*

39. For services of clerks in relation to taxes where no fees are specially provided for in this act, they shall be paid by the county courts such sums as said courts may deem reasonable and just.

*Deputy sheriff to be sworn.*

40. The sheriff shall forthwith proceed to collect said

taxes, and when he shall collect by his deputies, who are not sworn as others, such persons shall, in open court, or before a justice of the peace of the county, take an oath faithfully and honestly to account for the same, with the sheriff or other person authorized to receive them.

41. The sheriff shall give to each tax-payer one receipt <sup>Receipts.</sup> for the amount of his taxes, specifying how much is for State taxes and how much for county taxes.

42. If any sheriff shall die during the time appointed <sup>On the death of a sheriff.</sup> for collecting taxes, his sureties may collect them, and for that purpose shall have all the powers of collecting the same of the collectors and tax-payers, which the sheriff would have had, and shall be subject to all the remedies for collection and settlement of the taxes on their bond or otherwise, as might have been had against the sheriff if he had lived.

43. The sheriff and (in case of his death) his sureties <sup>Time for settlement.</sup> shall have one year and no longer from the day prescribed for his settlement and payment of the State taxes, to finish the collection of all taxes; but this extension of time shall not extend the time of the settlement of the taxes.

44. The sheriff shall collect the taxes as they are set down in the list, and moreover, shall collect of all persons whose taxables are not listed, double the taxes imposed on the same subjects; and as to any land not listed, which may not have been assessed at the last assessment, the same in estimating the double tax, shall be deemed to be of the value by the acre, of the highest valued tract adjoining thereto; and as to any personal property not listed, herein taxed according to value, the sheriff may call on a justice of the peace of the vicinage, who shall value the same and put his valuation in writing, and the sheriff shall collect a double tax on such valuation.

45. Immediately on receiving the tax lists, the sheriff <sup>Sheriff to advertise.</sup> shall advertise the fact, and that he holds them ready for inspection. He shall also request therein, all persons to inform him of any taxables which are not listed; for the

more efficient collection of the taxes, the sheriff at any time, from the delivery to him of the lists, till the first day of October, in the next year may, and if there be need, shall distrain and sell the property of the tax-payer to satisfy the same, selling first his personal and then his real estate.

*Compensa-  
tion.*

46. In each case in which the sheriff collects by distress, he shall be entitled to an extra compensation of forty cents, to be collected with the tax.

*Persons about  
to remove.*

47. If any person liable for taxes on other subjects than land, shall [be] about to remove from the county, after listing time, and before the period for collection, the sheriff shall make affidavit thereof before the clerk, and obtain from him a certificate of the amount of such person's tax, and forthwith collect the same.

*Court to issue  
a *fieri facias* in cer-  
tain cases.*

48. If any person be liable for taxes in any county wherein he shall have no property, but shall be supposed to have property in some other county, and will not pay his tax, the sheriff shall report the fact to the county court held next after the first day of October, and thereupon the court shall direct the clerk to issue a *fieri facias* to the sheriff of that county, returnable to the court whence it issues for such tax, and the cost of process and executing the same, which the sheriff shall execute in the manner of writs of execution in other cases, and the tax collected thereon, shall be paid to the clerk of the court, and by him paid to the sheriff to be accounted for as other taxes.

*Sales to be ad-  
vertised.*

49. The sale under distress of personal estate for taxes shall be advertised ten days previous thereto, at three public places in the district wherein the delinquent tax payer shall reside, and if he reside not in the county then in the district where the taxables were or ought to have been listed; and the amount of tax shall be stated in the advertisement.

*Rules for ad-  
vertising sales  
for taxes.*

50. The sale of land for taxes due thereon shall be made under the following rules:

(1) The sheriff shall return to the court of pleas and quarter sessions of his county, held next after the first day of January, a list of the tracts of land which he proposes to sell for taxes, therein mentioning the owner or the supposed owner of each tract, and if such owner be unknown, the last known or reputed owner, the situation of the tracts and the amount of the taxes for which they are respectively to be sold, which list shall be read aloud in open court, recorded by the clerk upon the minutes of the court, and a copy thereof shall be put up in some public part of the court-house.

(2) The county court shall order the clerk of the court to issue notice to every person whose land is returned as aforesaid; and a copy of the notice shall be served by the sheriff on the owner or agent and returned to the next county court; and if the owner be a non-resident, the clerk shall publish the same in some newspaper printed in the State, in which advertisement shall be mentioned the situation of the land, the streams on or near which it lies, the estimated quantity, the names of the owners, where they are known, and the names of the tenants of the same.

(3) The sales shall be made within the terms next succeeding the term when the returns are made of lands to be sold, and at such place in the county as is directed for the sale of land under execution; and the whole expense attendant on the advertising and sale shall be chargeable on the lands and raised at the sale.

(4) The whole tract or contiguous body of land belonging to one delinquent person or company shall be set up for sale at the same time, and the bid shall be struck off to him who will pay the amount of taxes, with the expenses aforesaid, for the smallest part of the land.

(5) At the second term next succeeding the term when the returns are made of lands to be sold, the sheriff shall return a list of the tracts actually sold for taxes, the quantity of the tract bought and to be laid off, the name

Sheriff to make return to the county court.

The court to order clerk to notify, etc.

When returns are to be made.

The whole tract to be sold.

The sheriff to return a list of tracts sold.

of the purchasers and the sum paid to the sheriff for taxes and charges, which list shall be read aloud by the clerk in open court, shall be recorded in the minutes of the court, and a copy thereof shall be put up by the clerk during the term in some public part of the court house.

Failure of  
sheriff.

51. If any sheriff or clerk shall fail to perform any of the duties prescribed in sections 47 and 48 of this act, he shall forfeit and pay to the person aggrieved, one hundred dollars, and he and his sureties shall moreover be liable for all such damages as any person may sustain by reason of such default.

The lands of  
infants, &c.,  
not to be sold

52. The land of an infant, lunatic, or person *non compos mentis*, shall not be sold for taxes; *Provided, however,* That when land may be owned by such persons in common with another or others, free of such disability, the share or interest of the person so free, shall be subject to be sold for the taxes due on the whole tract; but before setting apart the quantity bid off, the purchaser, by petition, shall cause the tract to be divided among the tenants in common, and the share or interest of the defaulting tax-payer being set apart, the purchaser may proceed to lay off on such share the quantity by him bid off and secure the title as before provided; and the time necessarily employed in procuring such division shall not be reckoned against the purchasers.

Owner may  
redeem.

53. The owner of land sold for taxes under section 50 of this act, his heirs, executors or administrators, or any other person for them, may redeem the same from the purchaser at any time within one year after the sale, by paying, or tendering in payment to the purchaser, or to the county court clerk of the county where the land lies, the full amount paid to the sheriff, and twenty-five per cent. thereon.

If not re-  
deemed, what  
to be done.

54. If the land so sold, shall not be redeemed within the period aforesaid, the purchaser may, at the end of that time, select the quantity of land struck off to him out of any part of the tract or body, of which the same

was bid off, the said quantity to be laid off in one compact body as nearly square as may be, and adjoining to some of the outlines of the whole tract or body of land.

55. Within one year after the time of redemption shall have passed, the purchaser, at his own cost, his heirs, executors or administrators, or any of them, may procure the quantity bid off to be surveyed by the county surveyor, who shall make out and certify, under his hand, a fair plot of the survey, with the courses and distances fairly and truly set forth, and if the county surveyor, on request, shall fail to make such survey and plot, then any other surveyor may make and certify the same.

56. The sheriff on being presented with such certified plot, within the year after the time of redemption is passed, shall convey to the purchaser the land therein contained.

57. When by any provision of the law, any sheriff or officer, other than the person who sold for the taxes, shall be authorized to execute a conveyance for the land, the purchaser shall apply to the county court, and on showing to the court that such purchase has been made, and the price paid to the sheriff who sold, and that he has paid the other taxes since accruing thereon, the court shall direct the present sheriff to execute a deed on the purchaser's producing to him a certified plot and survey as is provided for in sections fifty-five and fifty six of this act.

58. The purchaser of land, sold for taxes, under section fifty of this act, shall be considered as taking and holding the same subject to all the taxes accrued from the first day of April in the year preceding the purchase.

59. If any county surveyor, being required within two months after the survey may be lawfully made, to survey the land bid off at sale for taxes, shall wilfully fail to do so within four months after request, he shall forfeit and pay to the purchaser, or his executor or administrator, one hundred dollars.

The purchaser  
may have land  
surveyed a  
year after the  
time of re-  
demption.

The sheriff to  
make a title, if  
sold by him.

Title in other  
cases.

Purchasers  
under section  
50.

Forfeit of  
county sur-  
veyor.

When to be  
deemed the  
bid of the  
State.

60. If no person will bid a less quantity than the whole land, for the taxes, the bid shall be deemed the bid of the State, and the land shall be struck off to the State as the purchaser, and the sheriff sha'l report in writing to the county court at the time he returns the list of lands sold for taxes, what and whose lands are thus struck off to the State, describing them particularly, which report shall be recorded on the minutes of the court, and thereupon the title of said lands be deemed to have been vested in the State from the time of purchase.

The clerk to  
make and  
certify two  
copies.

61. The clerk shall, within twenty days after the return of the sheriffs report of the land sold to the State, make and certify two copies thereof, one of which he shall transmit to the comptroller and the other deliver to the sheriff, or his sureties when they act, who shall deposit the same with the Secretary of State, to be by him recorded, and the secretary shall grant to the sheriff a certificate, setting forth what and whose land and the quantity and value thereof, have been sold for the taxes and struck off to the State.

Penalty for  
not making  
return.

62. If any sheriff or other person authorized thereto, shall sell for taxes and strike off any land to the State, and shall fail duly to report the same to the county court, or to duly obtain and deposit a copy thereof with the Secretary of State, the comptroller shall, in his report to the treasurer, charge such sheriff, or other person acting in his stead, with the sum of two thousand dollars, and the treasurer shall recover the same as an unpaid tax.

How redeem-  
ed.

63. Lands bid off for the State may be redeemed in like time, and under the same rules and regulations as those purchased by individuals, except the payment, which shall be double in amount of all taxes for which they were sold, shall be made to the treasurer, and on his certificate thereof the Secretary of State shall, on being paid his fees issue a grant to the original proprietor, his heirs or assigns, and at the same time shall certify the payment to the comptroller.

64. Lands bid off for the State, shall, as to the person liable to enter for whose tax the same is sold, his heirs or assigns, be liable to be entered as vacant lands, subject, nevertheless, to the right of redemption within the time prescribed.

65. When land shall be sold for its tax, and the sheriff shall die, or otherwise become unable to report his sales, his sureties may report the same within the time prescribed, and shall proceed as to the land bid off by the State, in the same manner as the sheriff might.

66. When any person shall sell his real property, and shall have no estate within reach of the sheriff to satisfy the taxes due from him on any subject of taxation, the real property shall be bound for all such taxes.

67. Every conveyance made by any deceased person, with the fraudulent intent to evade the collection of any taxes by this act imposed, shall as against the State be void, and the taxes shall be chargeable at the suit of the State of North Carolina, on the property conveyed in the hands of vendees, donors and assignees.

68. If the sheriff, or other person shall discover that any land has not been assessed, he shall make it known to the county court, whereupon a board shall be appointed to assess the same, who shall proceed in the manner herein provided, and the court shall ascertain the amount of tax which, within the ten preceding years, the land has been liable for but not paid, and the sheriff shall be ordered forthwith to collect treble the amount with interest, of all such tax, by distress or otherwise.

69. It shall be the duty of the sheriff to inform the attorney general, and the solicitors of the State, for the circuits and counties concerning all omissions by tax payers, done in their respective counties to defraud the State of its revenue; and the attorney general and solicitors for the State for circuits, upon information or good cause of suspicion, that any person has wilfully omitted to return his tax list, or has wilfully failed to file an accurate and fair list of all the property, estate and subjects on and for

Sheriffs to inform Attorney General.

which he is liable to be taxed, shall file a bill in equity against the person so in default, and the answer of the defendant shall not be competent against him in any criminal or penal prosecution; and whenever a suit is brought, or a bill filed in behalf of the State, under any provisions of this act, it shall be done in the name of the State of North Carolina.

#### SCHEDULE A.

**Subjects to be listed.** 70. The following subjects shall be annually listed in addition to those mentioned in the first section of this act, and taken as herein specified:

**Polls.** (1) Every taxable poll, one dollar and twenty cents; *Provided*, that the county court may exempt such poor and infirm persons as they may declare and record fit subjects of exemption; and, *Provided, further*, that soldiers in the actual service of the Confederate or State government, shall not be required to list or pay a poll tax.

**Toll gates.** (2) Every toll gate on a turnpike road, and every toll bridge, and every ferry two and half per cent. on amount of receipts during the year, and all keepers of houses of public entertainment, whether in town or country, whose annual receipts amount to three hundred dollars or more, a tax of one per cent. on the receipts.

**Gates across highways.** (3) Every gate, permitted by the county court to be erected across a highway, fifteen dollars.

**Note shavers.** (4) Every note shaver, or person who buys any note or notes, bond or bonds made by individuals, shall list the profits made and received, or secured on all such purchases made by him during the year ending on the first day of July, whether made for cash or in exchange for other notes or bonds, and pay a tax of ten per cent. on the aggregate amount of such profits, in addition to the tax imposed by this act on the interest he may receive on such notes or bonds; *Provided*, that there

shall be no deduction made from the profits in consequence of any losses sustained.

(5) Every person resident in this State, engaged in the ~~Negro~~ traders business of buying and selling slaves, whether the purchases be made in or out of the State for cash or on a credit, one-half of one per cent. on the total amount of all his purchases, during the twelve months preceding the first day of April.

(6) Every person resident in this State, not a regular trader in slaves, who may buy a slave or slaves to sell again, whether such purchase be made in or out of the State, for cash or on credit, one-half of one per cent. on the total amount of his purchases during the twelve months ending the thirty-first of March of each year.

(7) Every carriage, buggy or other vehicle kept for pleasure or the conveyance of persons, of the value of fifty dollars or upwards, one per cent. on its value. Every stud-horse or j<sup>c</sup>ckass let to mares for a price, belonging to a resident of the State, six dollars, unless the highest price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid as a tax, such jack or stud to be listed, and the tax paid in the county in which the owner resides.

(8) All gold and silver plate, gold and silver-plated ware and jewelry worn by males, including watch chains, seals and keys, where collectively of greater value than twenty-five dollars, one per cent on their entire value.

(9) Every watch, except those kept for sale, one per cent on their value; every harp in use \$2.50; every piano in use \$1.50; every gold headed cane in use \$1.00; every silver headed can in use fifty cents.

(10) Every resident surgeon, dentist, physician, lawyer, portrait or miniature painter, daguerrean artist, or other persons taking likenesses of the human face, and every commission merchant, factor, produce broker and auctioneer, every State and county officer, every president

and cashier, superintendent or treasurer of any bank, railroad, or other incorporated company, whose total annual receipts and income in the way of practice, fees, wages, perquisites and emoluments amount to or are worth one thousand dollars or upwards, one per cent on such total receipts and income ; *Provided*, that this clause shall not be construed to apply to the salaries of the judges of the supreme or superior courts of law, nor to the salaries of military officers in the actual field service of the Confederate or State governments, nor to the salary of the Governor.

## Dogs.

(11) Every head of a family shall list all his dogs above two on any one plantation, including those owned by his slaves, or any other person resident on his land or living in his family ; and every person not the head of a family shall list all the dogs owned by himself or his slaves except one, and a tax of one dollar shall be collected on each dog listed ; *Provided, however*, that no one shall be required to list dogs under eight months old ; *Provided, however*, that the county courts of each county, a majority of the justices being present, in their discretion may levy the above taxes on dogs, and the taxes collected, levied under this section shall be for county purposes.

## Dead-heads.

(12) Every person who shall have traveled any railroad in this State, in which the State has an interest as a stockholder, or with which the State may have exchanged its bonds, paying nothing, (commonly known by the name of dead-heads,) or paying less than two and a half cents per mile, or any member of whose family shall have so traveled, (excepting the officials and employees traveling in the actual discharge of their duties as officials or employees, and excepting also ministers of the gospel traveling in the actual discharge of their religious functions,) shall list the number of miles he or any member of his family shall have so traveled the year preceding the first day of April, and shall pay a tax of two and a half cents per mile for each mile so traveled by him or by

any member of his family, and on failure or refusal so to list, he shall be guilty of a misdemeanor, and on conviction, shall pay a fine of not less than one hundred dollars.

(13) Every person who shall have distilled brandy for himself, for sale, and every one who shall have had brandy distilled for sale, the year preceding the first day of April in every year, shall list the number of gallons so distilled, and pay a tax of ten cents per gallon.

(14) Every resident of the State, who may have brought into the State, or who may have bought from a non-resident; whether by sample or otherwise, spirituous liquors, wines or cordials, for the purpose of sale, twenty per cent on the amount of his profits, and every person who may have bought to sell again, spirituous liquors, distilled in this State, ten per cent on the amount of his profits.

(15) On every dollar of net profit or dividend declared, received or due during the year preceding the first of April in each year, (and not previously listed upon money or capital invested in manufacturing cotton or woolen goods, leather, or articles made of leather, iron and tobacco, and also on every dollar of net profit or dividend on money invested in steamboat companies, whether incorporated or not, and in railroads a tax of two cents.

(16) Upon all real and personal estate, whether legal or equitable, above the value of one hundred dollars, situated in this State, which shall descend or be devised or bequeathed to any collateral relation or person, other than a lineal ancestor or descendant, or the husband or wife of the deceased, or husband or wife of such ancestor or descendant, or to which such collateral relation may become entitled under the law for the distribution of intestates estates, and which real and personal estate may not be required in payment of debts and other liabilities, the following *per centum* tax upon the value thereof shall be paid:

*Class 1.* If such collateral relation be a brother or sister, a tax of one per cent.

*Class 2.* If such collateral relation be a brother or sister of the father or mother of the deceased, or child of such brother or sister, a tax of two per cent.

*Class 3.* If such collateral relation be a more remote relation, or the devisee or legatee be a stranger, a tax of three per cent.

(17) The real estate liable to taxation shall be listed by the devisee or heir in a separate column, designating its proper per cent. tax.

(18) The personal estate shall be liable to the tax in the hands of the executor or administrator, and shall be paid by him before his administration account is audited or the estate settled to the sheriff of the county.

(19) If the real estate descended or devised shall not be the entire inheritance, the heir or devisee shall pay a *pro rata* tax corresponding with the relative value of his estate or interest.

(20) If the legacy or distributive share to be received, shall not be the entire property, such legatee or distributee shall, in like manner, pay a *pro rata* part of the tax, according to the value of his interest.

(21) Whenever the personal property in the hands of such executor or administrator, (the same not being needed to be converted into money in the course of the administration) shall be of uncertain value, he shall apply to the county court, to appoint three impartial men of probity to assess the value thereof, and such assessment being returned to court and confirmed, shall be conclusive of the value.

All property to be listed in possession on 1st of April. 71. Every person shall, at such time and place as shall be designated by the persons appointed to take the list of taxables, list all the real and personal estate, and other taxable subjects enumerated in schedule A of this act, which were his property or in his possession, or were the subjects of taxation on the first day of April of that year.

72. Lists of taxables of testators, intestates, minors, lunatics, insane persons, absentees, and other estates held in trust, shall be rendered by the executor, administrator, guardian, agent, trustee, or *cesqui que trust*, as the case may be.

Executors,  
&c., to list  
property of  
testators, &c.

73. Real estate shall be listed in the county where situated, and where a tract of land is divided by a county line, shall be listed in the county where the larger portion shall be situated, except when the owner resides in one of the counties in which a portion of the tract is situated, in which case, if he holds the lands in both counties under one title, he shall list in the county in which he resides; where the Pedee and Yadkin rivers shall be the dividing line between counties, in that case the land shall be listed in the county where the same shall be situated.

Real estate to  
be listed  
where situated  
except in cer-  
tain cases.

74. Where any tract of land or town lot shall have been divided, after valuation by the board of valuation, the taker of the tax list shall return the separate valuation of each part, making the aggregate value of the parts equal to the board valuation of the entire tract or lot.

When divided,  
the parts to  
be valued, &c.

75. To facilitate the collection of tax on collaterals, every executor or administrator shall return in his inventory, whether his estate goes to the lineal or collateral relations of the deceased, or to a stranger, and if to collaterals, the degree of relationship of said collaterals to the deceased, under a penalty of one hundred dollars, to be recovered in the name and to the use of the State.

To facilitate  
collection of  
tax on collat-  
eral descent.

76. Every poll that is or will be of the required age on the first day of July of any year, shall be listed that year; every owner, if in the State, shall list his slaves in the county in which he resides; and if the owner be a non-resident of the State, or a refugee from his county, the hirer or person who has the slaves in possession, shall list the same and pay the taxes. Slaves hired out beyond the limits of the State, shall be listed by the owners as well as those employed within the State; *Provided*, That the

When listed,  
and where.

provisions of this act shall not apply to owners of slaves who have permanently located said slaves beyond the limits of the State, and hire them from year to year in other States.

Slaves to be listed where the land is.

77. Such slaves and other taxable personal estate, as are employed on the land of the owner, shall be listed in the county in which the land is listed.

Free persons of color.

78. Every head of a family, or owner of land or town lot, who, on the first day of April, shall have a taxable free person of color as a member of his family, or in his employment, or living on his land or in his house, shall list such person for taxation, and pay the tax.

Personal property, &c.

79. Personal property, and other subjects of taxation, unless otherwise directed in section 75 [?] shall be listed in the district where the owner or lister resides; but if the owner reside out of the State, they shall be listed in the district where his agent or the person liable for tax may reside.

Takers of lists to require oath.

80. That no taker of a tax list shall take the list of any one without administering the oath prescribed in section twenty-nine, on pain of paying one hundred dollars to any one who will sue for it; *Provided*, that females, aged and infirm persons and persons not resident in the county, or absent from the county during the days of listing taxables, may transmit their list to the taker of the tax list, with the foregoing oath subscribed and sworn to before, and certified by a justice of the peace, which list, if transmitted to the taker of the tax lists, on or before the day appointed for taking the lists, shall be entered by him as though sworn to in his presence.

Refusal to make oath adjudged a misdemeanor.

81. That if any person shall refuse to take the oath prescribed in section twenty-nine, of this act, he shall be deemed guilty of a misdemeanor, and the taker of the tax list shall forthwith commit him to the common jail, unless he will be recognized with sureties, to appear at the next term of the superior court of the county to answer the charge, and on conviction or submission, he

shall be fined one hundred dollars, at least, more than the amount of his taxes.

82. That if any person neglect to list his taxables on the day or days appointed for that purpose, he may list it at any time before the lists are returned to the court, under the same rules and regulations as laid down for listing on appointed days on paying to the person taking the list, twenty-five cents, as compensation for his extra trouble.

83. If any one shall be charged with more polls, or other subjects of taxation than he is liable for, he may apply to the county court for relief, and if the court shall find that he has cause for complaint, it shall direct the clerk to render a true account thereof, and the account thus rendered, certified by the clerk, shall be returned to the comptroller, who shall credit the sheriff with the overcharge in his settlement of that year.

84. If after the tax list shall be placed in the hands of the sheriff, it shall be made to appear to the county court that there is any clerical error therein, whereby any one shall be charged with more or less polls, or other subjects of taxation, or a greater or less valuation than that fixed by the board of assessors, the court shall direct the clerk to enter a true account thereof upon his minutes, which he shall certify to the comptroller, who shall debit or credit the sheriff accordingly, in his settlement of that year.

85. If the application for relief be made to the court, after the sheriff shall have settled the accounts with the comptroller, the court shall carefully examine the case, and, if in its opinion the applicant is entitled to relief, shall direct the clerk to record on the minute docket, the cause of complaint, and the amount which, in the opinion of the court, should be refunded to the applicant. The clerk shall make out a copy of such record, certify the same under the seal of the court, and deliver it to the applicant, who shall pay to the clerk a fee of fifty cents.

Taxables may  
be listed be-  
fore lists are  
returned.

Overcharged  
taxables.

Clerical er-  
rors.

Applications  
for relief.

Such copy shall then be transmitted to the comptroller of the State, who, on finding the proceedings in conformity with the requirements of this section, shall credit the treasurer of the State with the amount specified, and make an endorsement to that effect, on the transcript. The treasurer shall, on presentation of such copy thus endorsed, pay to the holder of the same, the amount to be refunded.

#### SCHEDULE B.

##### *Subjects taxed without being listed.*

Sheriffs to give license.

86. The sheriff shall annually collect the taxes as set forth in this schedule, and grant to each party paying the tax, a license to carry on his business, until the first day of July next ensuing, except in cases where the tax is on non resident traders in slaves, or horse and mule drovers, in which case no license shall be required.

Circus riders. (1) Every company of circus riders, or exhibitors of collections of animals seventy-five dollars for each county in which they shall perform or exhibit for reward. Every separate exhibition, commonly known as side-shows, accompanying such performers or exhibitors, which cannot be seen without the payment of a separate charge, fifteen dollars for each county in which they exhibit for reward.

Stage players. (2) Every company of stage or theatrical players, or persons performing feats of strength or agility, or exhibiting natural or artificial objects, except amateur performers, twenty dollars for each county in which they exhibit for reward.

Itinerant singers. (3) Every company of itinerant singers or performers on musical instruments, or dancers, or itinerant companies, who otherwise exhibit for the public amusement, ten dollars for each county in which they exhibit for reward.

(4) Every insurance company incorporated out of the State, five per cent upon its gross receipts. Insurance companies.

(5) Every agency of a bank incorporated out of the State, five hundred dollars. Bank agencies.

(6) Every money or exchange, bond or note broker, private banker or agent of a foreign broker or banker, ten per cent upon his profits. Brokers, etc.

(7) Every express company six hundred dollars. Express company.

(8) Every public billiard table, one hundred and twenty-five dollars; every private billiard table twenty-five dollars; every bagatelle and roulette table fifty dollars. Billiard tables.

(9) Every public bowling alley, whether called a nine pin or ten-pin alley, or by any other name, fifty dollars; every private bowling alley ten dollars. Bowling Alleys.

(10) Every livery stable, or places where horses and vehicles are kept for hire, fifty dollars. Livery stables.

(11) Every licensed retailer of spirituous liquors, wines or cordials, or retailer of malt liquors, fifty dollars. In addition to this, such retailer shall list the amount of liquors, wines and cordials, as required in schedule A of this act, and pay the tax there imposed. Retailers of liquors.

(12) Every non-resident of the State, who, in person or by agent, shall purchase any slave or slaves in this State, shall, immediately after such purchase, become liable to pay a tax of one-half of one per cent on the amount of his purchase, and upon his neglect or failure to pay such tax, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff, one-half to his own use, and the other half to the use of the State. When the purchase was made by an agent, such agent shall be equally liable for the tax and forfeiture with the principal. Non-resident negro buyers.

(13) Every non-resident of the State, who, either in person or by agent, brings a slave or slaves into the State and sells, shall pay one-half of one per cent on the amount of each sale effected. If he fail to pay this tax, the purchaser shall be liable for the same, and the sheriff Non-resident negro sellers.

of the county in which the sale was made, or in which the purchaser resides, shall collect, by distress or otherwise, out of the seller, if to be found in his county, and if the seller is not to be found, out of the buyer.

Slave dealers  
held to be  
non-residents  
unless other-  
wise proven.

(14) Every buyer or seller of slaves shall be held to be a non-resident of the State, unless he produce satisfactory evidence to the sheriff that he is a resident.

Playing cards

(15) Every person that sells playing cards, fifty cents per pack on all cards sold by him during the year.

Riding vehi-  
cles.

(16) Every person that for himself, or as agent for another, at his regular place of business, sells riding vehicles, manufactured out of this State, one per cent on his sales.

Auctioneers.

(17) Every auctioneer, on all goods, wares or merchandise, placed in his hands by a merchant resident in the State, whether owner or not, or by a commission merchant, one per cent on gross amount of sales, and if by itinerant traders or such as are non-residents of the State, five per cent on gross amount of sales, subject to all the regulations and exceptions set forth in the tenth chapter Revised Code, entitled "Auctions and Auctioneers."

Every mer-  
chant, grocer,  
&c.

(18) Every merchant, merchant tailor, jeweller, grocer, druggist, apothecary, produce dealer, commission merchant, factor, produce broker, and every other trader, who, as principal or agent for another, carries on the business of buying and selling goods or wares, merchandise of whatsoever name or description, and who is not taxed on his purchases in some other paragraph of this schedule, one-half of one per cent on the total amount of his purchases, whether made in or out of the State, for cash or on credit; *Provided*, that the value of articles, which are received in payment of goods sold at the usual place of business, shall not be estimated in the amount of purchases.

Manufactu-  
ters of cotton,  
wool, &c.

(19) From and after the first day of January, eighteen hundred and sixty-three, every person or corporation manufacturing cotton or woolen cloth, or a mixture of

both, cotton yarn, leather, shoes, boots, flour, salt, implements of husbandry, wagons, wagon-harness, and all articles manufactured out of leather, clothing and iron, and every other person, who, as principal or agent for another, carries on the business of manufacturing any of the foregoing articles, all net profits above seventy-five per cent upon the cost of production.

(20) Every dealer in ready-made clothing, ready-made <sup>Ready made</sup> garments for males, one and one-half per cent. on total amount of purchases.

(21) Every person who, for himself or as agent for <sup>Patent medi-</sup> other, sells patent medicines or nostrums, ten per cent on amount of his sales.

(22) Every horse or mule drover, or person who receives horses or mules to sell for another, one per cent. on the amount of each sale, due as soon as the sale is effected; and upon his neglect or failure to pay such tax in every county in which he sells, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff, by distress or otherwise, one-half to his own use and one-half to the use of the State.

(23) Every stud-horse or jackass let to mares for a <sup>Studs and</sup> price, belonging to a non-resident of the State, ten dollars, unless the highest price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid for the license. The payment to one sheriff, and the license under his hand, shall protect the subject in this paragraph taxed, in any county of this State. Every stud-horse or jackass shall be considered as belonging to a non-resident, unless the sheriff is furnished with satisfactory evidence that the owner is a resident of this State.

(24) Every person that peddles goods, wares or mer- <sup>Pedlars.</sup> chandise, not the growth or manufacture of this State, or any drugs, medicines, or nostrums, whether such person travel on foot, with a conveyance or otherwise, shall first have proved to the county court, that he is a citizen of

the Confederate States, and is of good moral character, and shall have obtained from the court (who may in its discretion make or refuse) an order to the sheriff to grant him pedlar's license, to expire on the first of July next ensuing. And the sheriff, on production of a copy of such order, certified by the clerk of said court, shall grant such license for his county, on receipt of forty dollars tax; *Provided*, That not more than one person shall peddle under one license. (2) That any person who temporarily carries on a business as merchant in any public place and then removes his goods, shall be deemed a pedlar. (3) That nothing in this act contained, shall prevent any person from freely selling live stock, vegetables, fruits, oysters, fish, books, charts, maps, printed music or the articles of his own growth or manufacture.

*Lightning rod  
men, and itinerant liquor  
dealers.*

(25) Every itinerant who deals in or puts up lightning rods, or who sells spiritus liquors, wines or cordials, in quantities from one quart to one barrel, shall be under the same rules and restrictions, and be liable to the same tax as peddlars, except that no order from court shall be required to entitle him to a license; *Provided*, That any person shall be permitted to sell any spirituous liquors, wines or cordials, made from the products of his own farm, without paying the tax in this paragraph imposed.

*Gypsies.*

(26) Every company of gypsies, or any strolling company of persons who make a support by pretending to tell fortunes, horse trading, tinkering or begging, one hundred dollars in each county in which they offer to practice any of their crafts, recoverable out of any property belonging to any one of the company. But nothing herein contained shall be so construed as to exempt them from indictment, or any other penalties now imposed by law.

*Poll tax paid  
to sheriffs in  
certain cases.*

(27) Every freeman that shall arrive at age, after the first day of July, of every year, may pay his poll tax for State purposes, for that year, to the sheriff or his deputy, before the election without listing.

(28) If any person, bound to list property in his own

right, or the right of another, shall fail to list the same <sup>Penalty for failure to list.</sup> or any part thereof, the sheriff shall collect from him, and of his own proper estate, double the tax imposed on the property or subject not listed ; *Provided*, That nothing herein contained shall subject to double tax the estate of a soldier in the service.

87. The county court may release any person from the payment of a double tax, for failing to list his taxables, <sup>County Courts may release from double tax.</sup> in cases where it shall appear to the court, by satisfactory evidence, that such failure occurred by reason of sickness of the party at the time when the list was taken, or when it may appear that he rendered a list, and that his name was omitted to be entered, or was omitted in the duplicate prepared by the taker of the tax lists to be returned to the clerk, or for other sufficient cause, to be judged of by the court.

88. On personal property, in the hands of executors <sup>Paid to sheriff direct.</sup> and administrators, bequeathed to, or as distributive shares to collateral relations or strangers, as set forth in schedule A, in connection with real estate descended or devised to collateral relations or strangers, the tax shall be paid to the sheriff direct.

89. Every person who is intended to be taxed in paragraphs 15, 16, 17, 18, 19, 20 and 23, of schedule B, and shall have been carrying on his business twelve months before the first day of July of any year, shall render to the sheriff a statement of the amount of his purchases of taxable articles (or sales thereof as the said paragraphs may require,) during the year ending on the first day of July, and shall sign and swear to an affidavit that his purchases (or sales as may be required) during that period, did not exceed the amount stated, and on his paying the taxes imposed and enumerated in schedule B, shall be entitled to a license to carry on his business until the first of July next ensuing.

90. Every person who is intended to be taxed in paragraphs 15, 16, 17, 18, 19, 20 and 23, of schedule B., <sup>License may be issued on giving bond.</sup>

commencing to do business, or who shall not have been doing business for twelve months before the first of July, shall pay at the end of the year for which his license is issued, the taxes on his purchases or sales, as set forth in said paragraphs; and to secure the same, he shall before license is delivered, enter into bond with good sureties, payable to the State of North Carolina, in such sum as the sheriff may deem sufficient, conditioned that he will render a true statement of his purchases or sales, as by this act required for the period embraced in his license, and pay his taxes thereon on the first day of July, when his license shall expire.

*Penalty without license.*

91. Every person who shall carry on any business intended to be taxed as per schedule B, without having previously obtained a license as required, shall in addition to the taxes, forfeit and pay one hundred dollars, to be collected by distress or otherwise, by the sheriff, one-half to his own use, and the other half to the use of the State.

*Penalty for refusal to exhibit license.*

92. Every person intended to be taxed by paragraphs 1, 2, 3, 22, 23, 24 and 25, of schedule B, shall show his license to any justice of the peace or constable who may demand a view thereof, and it shall be the duty of every constable to demand such a view, and if such person fail to exhibit his license on demand thus made, he shall forfeit and pay one hundred dollars, recoverable on a warrant before a justice of the peace, one-half to the person suing out the warrant, and the other half to the use of the State, to be paid over to the sheriff and accounted for as taxes.

*Sheriffs to keep a record of taxes collected from clerks.*

93. Every sheriff shall keep a record of the taxes collected by him from the clerks of courts and under schedule B, of this act, and of all forfeitures, arrears for insolvents, double taxes and taxes on unlisted subjects, and on or before the second Monday in August shall deliver to the clerk of the county court, a statement setting forth all the sums received to that date, and not previously ac-

counted for, the date of receipt, the person from whom received, the amount received from such person, the subjects on which received, and the aggregate amount, accompanied by an affidavit, signed and sworn to before the clerk and attested by him, that the statement is correct, and that no receipt has been omitted. And the clerk before third Monday in August, shall send a duplicate of said statement and affidavit to the comptroller of the State, register the same in a book kept in his office for that purpose, and keep a copy of the same posted in a conspicuous place in the court house, until the first day of January next ensuing.

94. The clerk, on application to the sheriff, shall deliver to him a true abstract of such return, which the sheriff shall deliver to the comptroller when he settles his accounts; and if any sheriff shall fail to deliver such abstract to the comptroller, the comptroller shall add to the taxes for which such sheriff is liable one thousand dollars and so report his account to the treasurer.

95. If any clerk shall fail to perform any of the duties required in the two preceding sections of this act, or shall falsely certify to the abstract of the sheriffs return, he shall be deemed guilty of a misdemeanor, and on conviction shall be removed from office.

96. If any person taxed in schedule B, of this act, refuses or fails to pay the taxes imposed, and leaves the county before the sheriff can collect the forfeiture, the sheriff, in his own name, may recover the tax and forfeiture out of the delinquent, in any superior court of the State; the tax and forfeiture when collected shall be paid over by the sheriff, as originally required.

97. The following subjects shall be taxed the amounts specified, and the taxes collected and accounted for thus:

(1) Every corporation that might become incorporated by letters patent, under the provisions of chapter twenty-six, Revised Code, entitled "corporations," but shall fail to do so, and apply to the General Assembly and obtain

Clerk to furnish abstract for the Comptroller.

Forfeiture of clerk.

Penalty for refusing or neglecting to pay tax.

Special subjects of taxation.

Corporations.

a special act of incorporation, or shall obtain an act to amend their charter, whether it had been secured by letters patent under said law or by a special act, twenty-five dollars for each act, to incorporate or to amend, which tax shall be paid to the treasurer of the State

**Corporations  
not to organ-  
ize till tax is  
paid.**

(2) No corporation shall organize under such special act of incorporation obtained as set forth in the preceding section, or derive any benefit under such act to amend their charter, until it shall have obtained a certified copy of such act from the Secretary of State, and the secretary shall, in no case, furnish such copy until the company applying shall have delivered to him the treasurer's receipt for the tax assessed in the preceding section, which receipt the secretary shall file in his office.

**Marriage li-  
censes, mort-  
gages, etc.**

(3) Every marriage license, one dollar; every mortgage, deed, marriage contract, and deed in trust, made to secure debts or liabilities, one dollar; and every other deed conveying title to real estate, where the consideration is three hundred dollars or upwards, fifty cents payable to the clerk of the county court. No clerk shall grant such license, or admit to probate such instrument, until the tax shall have been paid, and the receipt shall be endorsed on such license or instrument and be registered with the same.

**Brokers.**

(4) Every broker, not a resident of the State, shall pay to the cashier of the bank from which he draws any exchange or specie, one per cent on all such sums drawn, to be accounted for to the State treasury by the said cashier on oath.

**Bank taxes.**

(5) The president or cashier of the banks herein named, on or before the first day of October in each year, shall pay into the public treasury the following tax upon each share of stock owned by corporations or individuals, to wit: The Bank of Washington, twenty-five cents; the Merchant's Bank of Newbern, twenty-five cents; the Bank of Wadesboro, twelve and a-half cents; the Bank of Fayetteville, twelve and a-half cents; the Commercial

Bank of Wilmington, twenty-five cents; the Farmer's Bank of North Carolina, twenty-five cents; the Bank of North Carolina, ninety cents; the Bank of Lexington, forty-five cents; the Miner's and Planter's Bank, forty-five cents; the Bank of Commerce, forty-five cents; the Bank of Clarendon, forty-five cents; the Bank of Cape Fear, ninety cents; the Bank of Wilmington, ninety cents; the Bank of Charlotte, twelve and a-half cents; the Bank of Yanceyville, twenty-five cents; the Bank of Thomasville, forty-five cents; the Bank of Roxboro, forty-five, and any other which may be chartered by this or any other future General Assembly, ninety cents on the share of one hundred dollars, and in that proportion for shares of a less value, and in case the said officers of any bank shall neglect or fail to pay the tax herein required, said bank shall pay double the amount of said tax, and the same shall be sued for and recovered by the Attorney General in the name of the State, in the superior court of the county of Wake.

98. Every clerk shall keep a record of the taxes received by him, and to the county court next preceding the first of July of each year on the first day of the term, shall return a statement setting forth the date of each receipt, the person from whom received, the subject on which received, the amount received from each person, and the aggregate amount received up to that date, and not previously accounted for; and to this statement the clerk shall attach an affidavit that such statement is correct, and that no receipt by himself or a deputy of his has been omitted to the best of his knowledge, which affidavit shall be sworn to and subscribed in the presence of the chairman of the court, who shall attest the same; and the county court clerk shall record such statement and affidavit in a book kept for that purpose in his office, and keep a copy of the same posted in some conspicuous place in the court house, from the time at which the return shall be made until the first day of January next ensu-

Clerks to keep  
a record.

ing. And on or before the second day of the term, the clerk shall pay the sheriff the amount of the taxes received, as set forth in said return, less three per cent. commission for receiving and accounting for said taxes.

**Penalty upon Clerks.** 99. If any clerk shall fail to perform any duties required in the preceding section, he shall be deemed guilty of a misdemeanor, and on conviction, shall be removed from office. And if any clerk shall fail to pay over to the sheriff the amount of taxes in his hands on the day specified, the sheriff shall inform the county solicitor of the default, and the county solicitor shall bring suit on his bond, and shall recover in addition to the taxes withheld or not accounted for, one hundred dollars, and the whole recovery shall be paid into the treasury by the sheriff.

**Settlement with Comptroller.**

100. The sheriff, and all receivers of public moneys, shall yearly settle their accounts with the comptroller, between the last day of July and the first day of October, (unless where the settlement of such person may be specially directed to be made in another manner, or at another time) so that it may be known what sum each one ought to pay into the treasury; and the comptroller shall forthwith report to the public treasurer the amount due from each accountant setting forth therein, if a sheriff's account, the net amount due from the sheriff to each fund, and therefor the treasurer shall raise an account against such person, and debit him accordingly.

**To return the sources of taxation.**

101. The sheriff in making his settlement as aforesaid, shall designate in a list by him rendered at the time, the different sources from which were raised the taxes accounted for by him, and the particular amount of tax received from each source; and the comptroller shall give to each sheriff a certified copy of such list, which the sheriff shall deposit with the clerk of the county court of his county for public inspection. In such settlement the sheriff shall be charged with the amount of public tax as the same appears by the tax list transmitted to the

comptroller; also with all double taxes and taxes on un-listed property by him received, and with all other tax which he may have collected or for which he is c argeable.

102. He shall be credited, first, with the amount of State tax on land bid off by the State, with the cost attendant on the sale, and procuring of the title, and with commissions on the whole, including the county revenue, on producing the certificate of the Secretary of State, as provided in section —— of this act. Second. With all insolvent taxables allowed by the courts as hereinafter provided ; and when the sheriff shall be required to settle before such taxables are allowed, he shall be credited with them in the next year's settlement, or the sheriff may, at any time thereafter, on producing certificates of such taxables allowed, procure an order from the comptroller on the treasurer for the amount thereof. And in like manner the sheriff shall have credit for any over payment made in former settlement, by reason of any error in the clerk's abstract of taxables.

103. No insolvent taxables shall be credited to the sheriff in his settlement with the comptroller, but such as shall be allowed by the county court, a list whereof containing the names and amounts, and subscribed by the sheriff, he shall return to the court at some time preceding said settlement, and the same shall be allowed only on making oath that he could not find in the county property of the tax payer wherewith to discharge his taxes, or such part thereof as is returned unpaid, and that the persons contained in the list were insolvent at and during the time when, by law, he ought to have endeavored to collect their taxes. Such list shall be recorded on the minutes of the court and a copy thereof, within ten days after its return, shall be set by the clerk in some public part of the court house ; *Provided*, That when the sheriff may be desirous of obtaining his allowance for insolvent poll tax, that instead of swearing to his list, as the law

now directs, the same may be submitted to the county court, a majority of the justices being present, who shall consider and examine said sheriff's list and make him such allowances as they may think just and proper.

Return of insolvents, etc.

104. If any sheriff shall return to court as insolvent the name of a person who is not listed, or has paid his taxes for the year, or shall, by himself or his deputy, collect from any person his tax for the year, for which he has been returned as insolvent, without accounting for the same; or if any clerk shall fail to record or set up the returns as required in the preceding section, the person so offending shall forfeit and pay to the State one hundred dollars, and the county solicitor shall prosecute a suit for the same.

Oaths of sheriffs and other collectors.

105. Every sheriff or other person allowed by law to collect and account in his stead, on settling his accounts with the comptroller, shall take the following oath, administered by the comptroller, and subscribe the same in the presence of the comptroller, by whom it shall be attested, and the comptroller shall make no settlement with the sheriff, or any one in his stead, unless he shall have sworn to and subscribed the oath as hereby required: I, A. B., sheriff of the county of \_\_\_\_\_, do, on this the \_\_\_\_\_ day of \_\_\_\_\_, one thousand eight hundred and \_\_\_\_\_, make oath that the list now given by me, is, to the best of my knowledge and belief, complete, perfect and entire, and doth contain the full amount of all moneys by me or for me received, or which ought to have been received on account of the public taxes for the year one thousand eight hundred and \_\_\_\_\_, on listed and unlisted property, and all double taxes, and all taxes received from clerks of courts, and from insolvents not heretofore accounted for, and all taxes received, or which ought to have been received from any other sources whatsoever. And I do further make oath, that if I, or any person for me, shall hereafter collect any unpaid tax now due, and not rendered in said list, I will render a true account thereof within one year after collecting the same.

106. If the comptroller at any time shall have just cause to suspect that any sheriff, or other person accounting in his stead, may have made a false return, or sworn falsely in any matter relative to collecting or accounting for any tax, he shall thereof inform the officer prosecuting in the superior court of the county wherein the offence was committed, who shall take such steps as public justice may demand.

107. The sheriff, for his services in collecting and paying the public taxes into the treasury, shall receive a compensation of two per cent. on the net amount received by him from the clerk for taxes imposed by schedule C, of this act, and four per cent. on the amount of taxes collected from every other source, to be deducted in the settlement of his account with the comptroller; for collecting and paying county taxes (for whatever purpose laid) the sheriff shall receive the same per centum compensation as above allowed on public taxes.

108. And for his settlement with the treasurer, he shall be paid by the treasurer three dollars for each day he may be necessarily engaged therein, and ten dollars for every thirty miles of twice the estimated distance from his home to the seat of government, by the most usual common highway.

109. In every case of failure by the sheriff or other accounting officer to settle his accounts within due time, or to take the oath required on his settlement, the comptroller shall forthwith report to the treasurer the account of such sheriff or officer, deducting therefrom nothing for commissions or insolvents, but adding thereto one thousand dollars for the amount of taxes supposed not to appear in the list transmitted by the clerk, and if the whole amount be not paid the treasurer, on motion of the attorney general in the superior court of Wake county, at the first court after the default shall have occurred, shall recover judgment against such defaulting officer and his sureties for the amount reported against him,

without other notice than is given by the delinquency of the officer.

**Official bond  
of sheriffs.**

110. The clerk of the county court at the same time when he transmits to the comptroller the tax list, shall transmit to him also a copy, certified under the seal of the court, of the official bond of the sheriff, conditioned for the collection, payment and settlement of the public taxes, upon the pain of his default of forfeiting to the State one thousand dollars, which the treasurer shall, and is hereby specially charged to collect in like manner, and at such time as is provided in the preceding section.

**Duty of Reg-  
ister.**

111. The register of every county yearly, on or before the first day of September, shall transmit to the comptroller a certified copy of the bond of the clerk of the county court, as the same is registered, upon pain of forfeiting, for his default to the State, one thousand dollars ; which the treasurer is hereby specially charged to collect in like manner and time, as is provided in section one hundred and nine of this act.

**Suits against  
sheriffs, &c.**

112. In all suits directed by any law to be instituted on motion of the attorney general, at the instance of the treasurer or comptroller against any sheriff or clerk, and his sureties, a copy of the bond of such officer, certified as aforesaid, and sent to the comptroller, and by the comptroller certified, together with the default under his hand, shall be deemed sufficient evidence of the execution of such bond, and the default of the officer, to allow the judgment to be entered.

**Default of  
Register.**

113. And in case of the default by the register to duly certify and transmit the bond of the clerk in proper time, the comptroller shall forthwith proceed to procure such certified copy, and also a copy of the bond of the register certified by the keeper thereof, and shall proceed in the manner hereinbefore provided, against them and their sureties at the first superior court in Wake county, after copies shall have been procured.

114. In every case of default, by any clerk, sheriff or

taker of the tax list, or assessor of the value of property in the discharge of any of the duties of this act, imposed on any of them where no penalty is provided, the defaulting officer shall forfeit and pay to the State for each default, one hundred dollars. And all the penalties by this act imposed on such officers for the sole use of the State, may, when there is no special mode provided for recovering the same, be recovered in the name of the State, at the instance of the treasurer or on motion of the attorney general, or any of the solicitors of the State.

115. The certificate of the treasurer or comptroller of any matter of default in any of said officers occurring at the office of the comptroller or treasurer, and copies of any papers in said offices duly certified by the proper keeper thereof, shall be admitted as evidence in any suit or prosecution whatever against them or others, and about any other matter whatsoever.

116. The treasurer may, on motion, obtain judgment in any court of record against any person indebted to the State in the same manner and under the same rules and regulations which are prescribed in case of delinquent sheriffs; and the court shall award execution, though the amount of the claim be within the jurisdiction of a justice of the peace.

117. If any person shall, wilfully and corruptly, commit perjury in any oath required to be taken or administered by any section of this act, such person shall be deemed guilty of a misdemeanor, and on conviction shall be subject to the same pains and penalties as are imposed in section twenty-nine, chapter thirty-four, entitled, "Crimes and Punishments," in the Revised Code, on persons guilty of perjury.

118. All laws imposing taxes, the subjects of which are revived in this act or imposing taxes upon subjects other than those revived in this act, are hereby repealed; *Provided*, That this repeal shall not be construed to extend to the provisions of any law, so far as relates to the

*Default of  
clerks, sher-  
iffs, &c.*

*Comptroller's  
certificate to  
be evidence.*

*Treasurer  
may obtain  
judgment.*

*Penalty for  
perjury.*

*Repeal of for-  
mer statutes.*

taxes listed, or which ought to have been listed, or which may be due for the year eighteen hundred and sixty-two, or for any year previous thereto.

Repeal.

119. All other laws of this State, coming in conflict with the provisions of this act, are hereby repealed; *Provided*, That nothing herein contained shall be construed as repealing existing laws, authorizing the appointment of tax collectors in certain counties, and all tax collectors so appointed, shall be subject to all the provisions of this act as fully as sheriffs are declared to be.

Order where  
County Courts  
have passed,  
&c.

120. In all the counties of this State, where the first term of the county court next after the first of January, is already past by, or where, if held between the first of January and the first Monday of March, it shall pass by without appointing assessors and tax listers, as hereinbefore provided; or wherever, in any county, the first term of the county court shall be after the first Monday of March, the chairman of each of the said county courts, or if there be no chairman, then the clerk shall direct a notice to the justices of the said courts to meet in their respective court houses to make the appointments aforesaid, and the clerk shall record on the minute docket of his court the proceedings of the said justices in special session; *Provided*, That this section shall continue in force during the year eighteen hundred and sixty-three, and after that, proceedings shall be had according to the previous sections of this act.

121. As early as practicable after the ratification of this act, the comptroller shall have published three thousand copies of the same for the sheriffs, clerks, assessors, tax listers, and members of assembly, and shall distribute the same among the different counties of the State, by such mode as he and the public treasurer may adopt.

122. This act shall be in force from and after its ratification. [Ratified the 11th day of February, 1863.]

AN ACT SUPPLEMENTAL TO AN ACT PASSED AT THE PRESENT SESSION *Chap. 54.*  
OF THE GENERAL ASSEMBLY ENTITLED "REVENUE."

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That in all counties of this State where the regular terms of the county court shall come after the listing of taxes in the year one thousand eight hundred and sixty-three, between the sending in of the lists to the clerk and the first Monday of June inclusive, the taxes for county purposes may be levied; and when the courts shall come after that day, a special court shall be called by the clerk or chairman, to be held prior to the first day of June, eighteen hundred and sixty-three, to make the said levy, and the proceedings of the same shall be recorded by the clerk on his minutes.

SEC. 2. Wherever, in the said act entitled "Revenue," Court House. the term court house shall be applied, it shall be held to include all such places as may be used by authority of law or the holding of courts or the doing of the county business.

SEC. 3. *Be it further enacted,* That this act shall be printed with the Revenue Law.

SEC. 4. *Be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 11th day of February, 1863.]

## ROADS.

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AN ACT TO PROVIDE HANDS TO WORK THE PUBLIC ROADS.

*Chap. 55.*

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That so much of the fortieth section

Repeals exemption clause.

of the one hundred and first chapter of the Revised Code entitled roads, ferries and bridges, as exempts justices of the peace, constables, wardens of the poor, patrollers and teachers, superintendents of common schools and pupils of schools, from working on the public roads of this State, be and the same is hereby repealed.

SEC. 2. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 4th day of August, 1861.]

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**Chap. 56.** AN ACT TO AMEND THE NINTH SECTION OF CHAPTER ONE HUNDRED AND ONE OF REVISED CODE.

~~Penalty of \$5.~~ SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the ninth section of chapter one hundred and one of the Revised Code be so amended as to make the forfeiture and penalty five dollars instead of one, for failing to work on public roads unless unavoidably prevented.

SEC. 2. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 12th day of December, 1863.]

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SHERIFF'S BONDS.

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**Chap. 57.** AN ACT AMENDATORY OF THE LAW IN RELATION TO SHERIFF'S BONDS.

~~Bonds may be increased.~~ SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the thirteenth section of the one hundred and fifth chapter of the Revised Code be so amended as to authorize the several county courts, a ma-

jority, or twelve of the justices being present, to increase the sheriff's bonds hereafter to be executed, to an amount not exceeding fifty thousand dollars each, whenever, in their judgment, the same may be necessary for the public good.

SEC. 2. *Be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 9th day of December, 1862.]

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### TAXES.

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AN ACT FOR THE RELIEF OF PERSONS WHO HAVE OVER-PAID OR WHO *Chap. 58.*  
MAY HEREINAFTER OVER-PAY TAXES.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That whenever any person shall have over-paid his or her taxes, either by mistake on listing the same, or by the justice in the taking the list of taxables, or by the clerk in copying, or transacting, or otherwise, the court of pleas and quarter sessions of the county in which such mistake and over-payment has been made, [a majority of the justices present] shall have full power and authority to hear and determine upon the truth and justice of all such claims, and if, after a full and satisfactory investigation thereof, the court shall decide that over-payment has been made, it shall be the duty of said court to order the sheriff or county trustee to refund such part of such over-paid taxes as appears to be county taxes, and for such part of said claim as appears to be State taxes, the claimant shall receive a certificate from the clerk of said court under seal of his office, specifying the amount over-paid as State taxes and due the claimant, which certificate shall be evidence to the State Taxes to be refunded in certain cases.

Treasurer of the amount over-paid and due from the State to such claimant.

Duty of Treasurer.

SEC. 2. *Be it further enacted*, That the State Treasurer be, and he is hereby authorized and directed to receive said certificate, paying the amounts therein specified to the claimant or his order, the recipient receipting on the back of such certificate for the amount specified in the face thereof; and keep the same on file in his office, together with a statement setting forth the amount of each separate claim, name of the claimant and county from which the claim emanated, which certificate and receipts shall be vouchers for the Treasurer in his settlements.

SEC. 3. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 12th day of February, 1863.]

## TREASON.

*Chap. 59. AN ACT TO DEFINE AND PUNISH TREASON AGAINST THE STATE OF NORTH CAROLINA AND OTHER OFFENCES AGAINST THE SOVEREIGNTY OF THE STATE.*

Definition of treason.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That treason shall consist only in levying war against this State, or in adhering to its enemies, giving them aid and comfort, or in establishing, without the authority of the General Assembly, any government within its limits, separate from the existing government, or in holding or executing in such usurped government, any office, or professing allegiance or fidelity thereto, or assisting the execution of the laws, under color of authority from such usurped government: and such treason, if proved by the testimony of two witnesses to

the same overt act, or by confession in open court, shall be punished with death.

SEC. 2. *Be it further enacted*, That if any free person, <sup>Information.</sup> knowing of any such treason, shall not, as soon as may be, give information thereof to the Governor of this State, or to some conservator of the peace, such person shall be punished by fine and imprisonment at the discretion of the court.

SEC. 3. *Be it further enacted*, That if any free person advise or conspire with a slave to rebel or to make insurrection in this State, or with person to induce a slave to rebel or make insurrection, such person shall, upon conviction, suffer death, whether such rebellion or insurrection be made or not. <sup>Conspiring with a slave, etc.</sup>

SEC. 4. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 11th day of May, 1861.]

## WILLS.

AN ACT TO AMEND ONE HUNDRED AND NINETEENTH CHAPTER OF THE *Chap. 60.*  
REVISED CODE ENTITLED "WILLS AND TESTAMENTS."

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That in the probate of last wills and testaments in common form, the testimony of one witness shall be sufficient to prove the due execution thereof whenever it may appear to the court that the other witnesses reside beyond the limits of the State, or from bodily infirmity are unable to attend court. [Ratified the 19th day of September, 1861.]

One witness sufficient to admit to probate in certain cases.

*Chap. 61.* AN ACT CONCERNING COSTS IN CAVEATED WILLS AND TESTAMENTS.*Courts to assess costs.*

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That the cost in all cases of cavedated wills and testaments shall be paid as the court may in its discretion direct. [Ratified the 11th day of September, 1861.]

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*Chap. 62.* AN ACT TO PROVIDE FOR THE PROBATE OF WILLS AND GRANTING LETTERS OF ADMINISTRATION WHEN THE COUNTY OF THE RESIDENCE OF TESTATORS OR INTESTATES IS IN THE POSSESSION OF THE ENEMY.*Nearest courts to have jurisdiction.*

SEC. 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That if in any county, courts are not held by reason of the public enemy, the court of plas and quarter sessions of the county, the court house whereof is nearest to the court house of such county, where courts are held, shall have jurisdiction of the probate of wills, and shall have power to grant letters testamentary and of administration upon the estate of deceased persons resident in such first mentioned county, at the time of their death, and to appoint guardians, taking bond as is now required by law: Provided, That the county court of the county where any executor or executrix may have his or her actual residence, shall have full power to take probate of wills and grant all orders necessary to the due execution of the same.

*Transcript to be made.*

SEC. 2. *Be it further enacted,* That such court shall cause a full and complete record to be made of its proceedings, a transcript whereof in each case, together with a certified copy of the original will, administration bond, and guardian bonds, inventory, and accounts of sale, and of the record hereinafter directed to be made in cases of special administration, shall be transmitted by the clerk,

whenever the same may be done, to the office of the clerk of the county court of the county where the deceased had his usual residence at the time of his death, and the same shall be transcribed by him in a book to be kept for that purpose, and shall thereupon become a part of the records of such county court, and may be given in evidence in any case where the original record or instrument would be competent.

SEC. 3. *Be it further enacted.* That so long as the jurisdiction courts shall be suspended for the reason aforesaid, in the <sup>of year's provision, etc.</sup> county of the testator or intestate's residence, the court issuing letters testamentary or of administration, shall have jurisdiction of petitions for years' provision, legacies, distributive shares, division of shares, or for sale of personal property for the payment of debts or distribution, and the executor or guardian or administrator may sue and be sued in the county where he shall be qualified, and whenever any such petition shall be filed or suit instituted, the same may be prosecuted to judgment unless the same shall be removed by consent, to the county of the testator or intestate's residence.

SEC. 4. *Be it further enacted,* That the courts of pleas and quarter sessions, on which jurisdiction is hereby conferred, shall also have power to grant letters of administration <sup>Administra-</sup> <sub>tion pendente lite.</sub> *pendente lite* in manner now provided by law.

SEC. 5. *Be it further enacted,* That when any person, resident in any county where courts cannot be held by reason of the presence of the public enemy, shall die intestate, any three justices of the peace of the county in which the property of intestate is situate, may meet together (at the court house, when practicable,) and grant to some discreet person letters of special administration, and shall have power to authorize him not only to collect the estate, and sell so much of the crop, stock and provisions on hand as they shall deem advisable, but to sell also, or remove such other personal property of the intestate as they shall think in immediate danger of loss or

destruction, a schedule whereof shall be made out by said justices.

*Bond to be taken.* SEC. 6. *Be it further enacted,* That before granting such administration, the justices shall take from such person bond with approved security, in such sum as they shall direct, conditioned for his faithful administration of the estate, and for his faithfully accounting for and delivering the estate to such person as may be appointed administrator.

*Justices to make a record* SEC. 7. *Be it further enacted,* That the said justices shall make a record of their proceedings, and of the schedule aforesaid, which, together with the said bond, they shall return under their hands and seals, to the office of the clerk of the county court of the county where the deceased had his residence, whenever such return may be made, or if sooner, an administrator shall be appointed under the provisions of this act, to the office of the clerk of the county court of the county wherein letters of administration are issued, and the same shall be full and sufficient evidence of the appointment of such administrator, and of his authority, and of the execution of the bond.

SEC. 8. *Be it further enacted,* That this act shall be in force from and after its ratification. [Ratified the 20th day of December, 1862.]

*Chap. 63.* AN ACT TO ALTER THE RULES OF LAW IN RELATION TO THE PROBATE OF WILLS.

*Proof of wills.* SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That all written wills with witnesses thereto, shall and may be proved by at least one of the subscribing witnesses, if living, but if contested, shall be proved by all the living witnesses, if to be found,

and by such other persons as may be produced to support such will.

SEC. 2. *Be it further enacted*, That all laws and clauses of laws coming in conflict with the provisions of this act, be, and the same are hereby repealed, and that this act be in force from and after its ratification. [Ratified the 4th day of February, 1863.]

Repealing clause.

### WITNESSES.

AN ACT EXPLANATORY OF "AN ACT TO ADMIT PROOF OF THE HAND-*Chap. 64.*  
WRITING OF ATTESTING WITNESSES IN CERTAIN CASES."

WHEREAS, Doubts have arisen whether "an act to admit proof of the hand-writing of attesting witness in certain cases," ratified the twenty-seventh day of January, eighteen hundred and sixty-three, applies to the probate of wills; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That the said act shall be construed to apply to cases of the probate of wills when there are subscribing witnesses, unless the same shall be contested.

SEC. 2. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 12th day of December, 1863.]

STATE OF NORTH CAROLINA,  
OFFICE OF SECRETARY OF STATE,  
April 12th, 1866.

I, ROB'T. W. BEST, Secretary of State in and for the State of North Carolina, do hereby certify that the foregoing are true copies of the original Acts ordered to be printed by the General Assembly, Session of 1865-'66, and which were passed in the years 1859-'61-'62-'63-'64. Given under my hand, the 12th day of April, A. D , 1866.

ROB'T. W. BEST,  
*Secretary of State.*

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PASSED BY THE  
GENERAL ASSEMBLY,  
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[Printed by order of the General Assembly, Session of 1865-'66.]

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# IMPORTANT ORDINANCES

PASSED BY

## THE CONVENTION OF 1866.

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### STAY LAW.

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AN ORDINANCE TO CHANGE THE JURISDICTION OF THE COURTS *Chap. 1.*  
AND THE RULES OF PLEADING THEREIN.

SECTION 1. *Be it ordained by the people of North-Carolina,* Jurisdiction of  
Courts and Jus-  
tices of Peace. *in Convention assembled, and it is hereby ordained by au-*  
*thority of the same, That the jurisdiction of the several*  
*Courts of the State, and of Justices of the Peace, except as*  
*provided in this ordinance, shall be as in the year 1860.*

SEC. 2. *Be it further ordained, That the several Superior* Actions of debt,  
where sum  
amounts to \$60,  
or more.  
*Courts of Law, at the Spring Terms thereof only, unless*  
*otherwise herein provided, shall have exclusive original*  
*jurisdiction to hear, try and determine all actions of debt,*  
*covenant, assumpsit or account, where the sum, due or*  
*owing, amounts (principal and interest) to sixty dollars or*  
*more.*

SEC. 3. *Be it further ordained, That all writs in debt,* Should defend-  
ant pay to plain-  
tiff, within first  
three days of re-  
turn term, one-  
fifth of debt and  
costs, he shall be  
allowed until next  
Spring Term to plead—  
then, one-fifth of  
residue—succeed-  
ing Spring Term  
one-half of resi-  
due, &c.  
*covenant, assumpsit or account shall be returnable to Spring*  
*Term and be served at least thirty days (Sundays included,) before the return day. Within the first three days of the return term, should the defendant pay to the plaintiff, or into Court to his use, one-tenth of the debt or demand, (principal and interest,) and all costs to that time, he shall be allowed until next Spring Term to plead. At the said Spring Term, should the defendant pay to the plaintiff, or into Court to his use, one-fifth of the residue of the debt or demand and cost, he shall be allowed until the succeeding*

*Amend.*

*Proviso.*

*Proviso.*

Spring Term to plead. At the said Spring Term, should the defendant pay to the plaintiff, or into Court to his use, one-half of the residue of the debt or demand, he shall be allowed until the succeeding Spring Term to plead. At the said Spring Term the plaintiff shall have judgment for the residue of his debt or demand: *Provided, however,* That the plaintiff, if required, shall file his debt or demand in writing, and if the defendant shall make oath that the whole or any part thereof is not justly due, or that he has a counter claim, all of which shall be particularly set forth by affidavit, then the defendant shall only pay the instalment required, of what he admits to be due, and the Court shall order a jury, at the same or some subsequent term, to try the matters in dispute between the parties, and at the next Spring Term the defendant shall be allowed time to plead only upon payment of one-fifth of the residue of the admitted amount, and whatever the jury may find him indebted over and above the same: *Provided, further,* That should the defendant fail to pay the first or any subsequent instalment, then and in that case the plaintiff shall be entitled to proceed to judgment and execution according to the course of the Court in 1860.

All suits in actions of debt issued to Fall Term, made returnable to Spring Term, 1867.

SEC. 4. *Be it further ordained,* That all writs in actions of debt, covenant, assumpsit or account issued to Fall Term of the Superior Courts, shall be returned by the Sheriffs to Spring Term, 1867, and all actions of debt, covenant, assumpsit or account, now pending in the Superior Courts, shall be continued to Spring Term, and if the defendant has entered his pleas, he shall be allowed to withdraw the same, and take the benefits of section 3 of this ordinance.

Dormant judgments.

SEC. 5. *Be it further ordained,* That dormant judgments shall only be revived by actions of debt, and every *scire facias* to revive a judgment shall be dismissed on motion: *Provided,* That those now issued shall be dismissed at the cost of the debtor.

*Proviso.*

Duty of County Court Clerks.

SEC. 6. *Be it further ordained,* That the Clerks of the several County Courts shall transfer all actions of debt, covenant, assumpsit or account, now pending in their respective

Courts, to the Spring Term, 1867, of the Superior Courts, and the said Spring Term shall be deemed the return term thereof, and the said actions shall stand as if originally instituted in that Court.

SEC. 7. *Be it further ordained,* That the Clerks of the several County Courts, if requested so to do by the plaintiffs, sixty days before the Spring Terms, 1867, of the Superior Courts, shall transmit to said Spring Terms certified copies of the judgments in actions of debt, covenant, assumpsit or account entered on the dockets of their Courts, together with the writs of *fieri facias* or *venditioni exponas* issued thereon, and shall issue notices thereof to the defendants, which notices shall be served at least thirty days before said Superior Courts. At the Spring Terms aforesaid, the Courts shall, on motion, order the said judgments to be entered on the minute dockets: *Provided*, The same were not dormant Proviso. when transmitted from the County Courts, and on such entries being made, the said judgments shall be taken and held to be judgments of the Superior Courts and writs of *fieri facias* and *venditioni exponas* may issue, as provided in section 10 of this ordinance, following the writs transmitted from the County Courts and preserving the liens, as if issued by the same Court.

SEC. 8. *Be it further ordained,* That the Sheriff in each Duty of Sheriffs. County shall return all writs of *fieri facias* and *venditioni exponas* issued from the County Court on judgments in actions of debt, covenant, assumpsit or account to the next term of said Court, without sale; and shall return all writs of *fit fa* or *venditioni exponas* issued on similar judgments from the Superior Court or decrees of the Court of Equity on money demands to Spring Term, 1867, without sale.

SEC. 9. *Be it further ordained,* That no writs of *fit fa* or *venditioni exponas* on judgments in actions of debt, covenant, assumpsit or account shall hereafter issue from the County Courts, nor shall said writs on such judgments issue from or to the Fall Terms of the Superior Courts, except in cases where defendant fails to comply with the provisions of this ordinance, and it is directed that plain-

Clerks of County  
Courts, if requested,  
shall trans-  
mit certified cop-  
ies of actions in  
debt, &c., to  
Spring Term of  
Superior Court.

No writs of *fit fa*  
or *venditioni ex-  
ponas* shall issue  
from County  
Courts or Fall  
Terms of Super-  
rior Courts.

tiff may proceed according to the regular course of the Court.

Should defendant pay one-tenth writ shall be credited, issued and returned "indulged."

*Sec. 10. Be it further ordained,* That no writs of *fi fa* or *venditioni exponas* on judgments in actions of debt, covenant, assumpsit or account, or decrees for money demands in Equity, shall issue from Spring Term, 1867, without permission of Court, and should the defendant within the first three days pay one-tenth of the judgment or decree and costs, then the writ shall be credited one-tenth, issued and immediately returned "Indulged": *Provided*, No plaintiff shall be allowed to take the said one-tenth without first entering his assent to said return: *And, provided further*, That such assent and return shall not prejudice any lien the plaintiff may then have by virtue of said *fi fa* or *venditioni exponas*: *Provided further*, That at Spring Term, 1868, the defendant upon paying one-fifth of the residue of the judgment or decree and costs shall have indulgence in like manner.

Upon all warrants before Justices of the Peace for a demand of \$25 or less.

*Sec. 11. Be it further ordained,* That upon all warrants before Justices of the Peace for a demand (principal and interest) of \$25 or less, should the defendant pay one-fifth to the plaintiff or to the collecting officer for his use, he shall be allowed six months to plead, and at the expiration of said six months, should he pay as aforesaid one-half of the residue, he shall be allowed six months more to plead, and at the expiration of said six months plaintiff shall have judgment and execution for the residue. Upon demands (principal and interest) of less than \$60 and more than \$25, the defendant shall be allowed twelve months instead of six, on each payment: *Provided*, That the plaintiff shall file his claim in writing, and if the defendant, on oath, shall deny the same, or present a counter claim, the Justice shall proceed to try the same. Upon judgment the defendant shall be allowed a stay of execution for six or twelve months, as the case may be, upon paying one-fifth, and afterwards one-half, as before judgment: *Provided*, That all Justices' judgments for \$60 or more, not dormant, shall be transmitted, together with the warrant or other papers, by the Justice

Upon demands of \$60.

*Provided*.

*Provided*.

to Spring Term, 1867, of the Superior Court, and notice thereof shall be given the defendant at least twenty days before Court; and in the Superior Court the same proceedings shall be had as on judgments from the County Court, according to section 7 of this ordinance.

**SEC. 12.** *Be it further ordained,* That all writs of *scire facias* to subject bail, issued from the Superior or County Courts upon judgments in actions of debt, covenant, assumpsit or account, shall be returned to Spring Term, 1867, of the Superior Courts, and should the tenth, fifth, and half of the judgments be paid from Spring Term to Spring Term, time to plead shall be allowed, according to section 3 of this ordinance.

**SEC. 13.** *Be it further ordained,* That this ordinance shall not apply to judgments for costs only.

**SEC. 14.** *Be it further ordained,* That this ordinance shall not apply to the remedies for the collection of Town, County or State Revenue.

**SEC. 15.** *Be it further ordained,* That this ordinance shall not apply to proceedings by attachment, unless the defendant replevy and give bail, and then and in that case the proceedings shall be subject to the provisions of this ordinance as if commenced by writ or warrant.

**SEC. 16.** *Be it further ordained,* That where the action is by or on behalf of infants, still minors at the return term, and the interest exceeds one-tenth, the first payment shall be increased to the amount of interest due, not to exceed one-fifth of the whole debt.

**SEC. 17.** *Be it further ordained,* That the provisions of this ordinance shall not be construed to extend to any debts or demands contracted, or penalties incurred, since the first day of May, A. D., 1865, or which may be hereafter contracted or incurred, but that the remedies for the recovery of the same shall be in all respects similar to the remedies for the recovery of debts which were in force in the year 1860.

**SEC. 18.** *Be it further ordained,* That any creditor, attempted to be defrauded as set forth in section 1, chapter 50, Revised Code, may, without obtaining judgment at law,

Return of writs  
of scire facias.

Judgments for  
costs only.

Remedies for the  
collection of cer-  
tain revenue.

Proceedings by  
attachment.

Action by or on  
behalf of infants.

Debts incurred  
since May 1st,  
1865.

Remedy in case  
of attempted  
fraud on credi-  
tor.

file his bill in Equity, and said Court is hereby authorized and empowered to direct proper issues to be made up and tried, and to make such orders and decrees as to right and justice may appertain; and said proceedings shall not affect the creditor's right to proceed at the same time at law; and any surety, before paying the debt of his principal thus attempting to defraud his creditors, may institute proceedings in equity, in like manner, to the end that he may obtain relief.

Duty of executors and administrators.

SEC. 19. *Be it further ordained*, That every executor or administrator shall file, on oath, at the termination of two years from the time of his qualification, a full statement of his receipts and disbursements, and the condition of the assets, particularly setting out all money collected and how disbursed, and, on motion, the Court may allow further time to settle the estate, from year to year, not exceeding three years: *Provided*, That on each motion to extend the time, a supplemental statement shall be filed: *Provided*, That any creditor or next of kin may oppose said motion, and if the statement is not full and fair, file interrogatories which the executor or administrator shall answer, before his motion for time is allowed: *Provided further*, That the Court may also extend the time for pleading: *Provided further*, That all executors or administrators, who have heretofore qualified, shall be allowed until the County Court next after the first of January, 1867, to file their statement.

Repealing clause

SEC. 20. *Be it further ordained*, That all acts, and parts of acts, suspending the operation of the statutes of limitation in the Revised Code, are hereby repealed, except as herein provided: *Provided*, That the time elapsed since the first day of September, one thousand eight hundred and sixty-one, barring actions or suits, or presuming the satisfaction or abandonment of rights shall not be counted: *And, provided further*, That nothing contained in this ordinance, or in the acts hereby repealed, shall be so construed as to prevent judgments from becoming dormant.

Fine of \$600.

SEC. 21. *Be it further ordained*, That any Sheriff, Clerk, or other officer, failing to execute any of the provisions of

Proviso.

Proviso.

Proviso.

Proviso.

Proviso.

Proviso.

this ordinance, when the execution thereof devolves on him, or issuing, receiving, or executing any process whatever contrary to the provisions of this ordinance, shall be subject to a penalty of five hundred dollars, to be recovered by rule of Court, as penalties and fines were recovered in 1860.

**SEC. 22.** *Be it further ordained,* That in all actions brought by any bank or other corporation having exercised banking privileges, or by any assignee or endorsee, or officer of said bank or corporation, it shall and may be lawful for the defendant to set off by plea or on trial any note or certificate of deposit issued by said bank or its branches, or other corporation, whether the same has been presented for payment or not, any law or usage to the contrary notwithstanding, but said plea of set off, or set off on trial, shall not avail to carry costs against the plaintiff, unless there has been a tender of such payment before suit brought: *Provided*, That Proviso. should the defendant require the debt to be scaled according to the scale of depreciation of Confederate currency, then and in that case the said notes or certificates of deposit shall not be a set off in any manner.

**SEC. 23.** *Be it further ordained,* That “An Act to change the jurisdiction of the Courts, and the rules of pleading,” Former Stay-Law. ratified the 11th day of September, 1861; an act entitled “An Act to restore the Courts and for other purposes,” ratified the 14th December, 1863; also, an act entitled “An Act to change the jurisdiction of the Courts and the rules of pleading therein,” ratified the 10th of March, A. D., 1866, and all laws in conflict with this ordinance, be and the same are hereby repealed.

**SEC. 24.** *Be it further ordained,* That the General Assembly shall have no power to repeal, alter or modify this ordinance until the third Monday of November, 1868, and this ordinance shall take effect and be in force from and after its ratification. [Adopted by the Convention, June 23d, 1866.]

Powers of General Assembly.

Actions brought by Banks or other corporations.

## RAPES.

*Chap. 2. AN ORDINANCE CONCERNING THE CRIME OF ASSAULT, WITH INTENT TO COMMIT RAPE.*

Penalties.

*SECTION 1. Be it ordained by the Convention of the State of North-Carolina, and it is hereby ordained by the authority of the same, That any person convicted by due course of law of an assault, with an intent to commit a rape on the body of any female, shall be punished by fine, imprisonment not exceeding two years, standing in the pillory for one hour, one or more public whippings, not exceeding thirty-nine lashes, at any one time, on his bare back, all or any of them, at the discretion of the Conrt, due regard being had to the nature and circumstances of the offence.*

Repealing clause

*SEC. 2. Be it further ordained, That all laws and clauses of laws, which conflict with this ordinance, be and the same are hereby repealed.*

*SEC. 3. Be it further ordained, That this ordinance shall not effect the Legislative power over the snbjct.*

*SEC. 4. Be it further ordained, That this ordinance shall be in force from and after the first day of July next.  
[Ratified the 12th day of June, A. D., 1866.*

*Chap. 2. AN ORDINANCE REPEALING THE PROVISIONS OF SECTION NINE OF AN ACT OF THE GENERAL ASSEMBLY, ENTITLED "AN ACT CONCERNING NEGROES AND PERSONS OF COLOR OR OF MIXED BLOOD," AND FOR OTHER PURPOSES.*

Repealing clause.

*SECTION 1. Be it ordained by the people of North-Carolina, in Convention assembled, That the two provisos of the section and act above recited, be and they are hereby repealed: Provided, however, That nothing herein contained shall effect the provisions of the act of the General Assembly, entitled "An Act to improve the law of evidence," or pre-*

Proviso.

vent the General Assembly from repealing or modifying this ordinance.

SEC. 2. *Be it further ordained*, That sections fifty-four, fifty-five, fifty-six, fifty-seven, fifty-eight, and sixty-six of chapter one hundred and seven of the Revised Code, be and the same are hereby repealed. [Ratified the 10th day of June, A. D., 1866.]

## REVENUE.

### AN ORDINANCE IN RELATION TO THE ACT OF THE GENERAL *Chap. 4.* ASSEMBLY, ENTITLED "REVENUE."

SECTION 1. *Be it ordained by the delegates of the people of North-Carolina, in Convention assembled, and it is hereby ordained by the authority of the same,* That the act of the General Assembly, entitled "Revenue," imposing taxes on purchases, sales and receipts, shall not be construed to extend to those purchases, sales or receipts on which taxes have actually been paid, under the ordinance of the Convention, entitled "An Ordinance to provide Revenue for the year eighteen hundred and sixty-five."

Taxes heretofore paid.

SEC. 2. *Be it further ordained*, That where specific taxes have been imposed for license to use any article or carry on any business for the year preceding the first day of July, one thousand eight hundred and sixty-six, one-half thereof shall only be payable in those cases, where taxes were actually paid under said ordinance for the same license.

Specific taxes  
for license.

SEC. 3. *Be it further ordained*, That retailers of spirituous liquors, who paid the tax prescribed in section eleven of said ordinance, shall be entitled to retail for the year for which their license was granted, without further tax to the State for such retailing.

Retailers of  
spirituous  
liquors.

SEC. 4. *Be it further ordained*, That the provisions of section thirty-two of Schedule B, of said act of Assembly, shall only extend to the license for distilling spirituous liquors from grain.

Provisions of  
section 32,  
Schedule B.

Powers of Sheriff and Collector.

SEC. 5. *Be it further ordained,* That in all cases where taxes are payable to the Sheriff or Collector, without the subject from which they are derived being listed, such Sheriff or Collector, for the purpose of ascertaining the amount of such taxes, shall have power, and it shall be his duty, to administer an oath to the person liable to pay the same.

SEC. 6. *Be it further ordained,* That this ordinance shall be in force from its ratification. [Ratified the 12th day of June, A. D., 1866.]

*Chap. 5.*

AN ORDINANCE CONCERNING WIDOWS WHO HAVE QUALIFIED AS EXECUTRIX TO THE LAST WILL AND TESTAMENT OF THEIR DECEASED HUSBANDS.

Widow may enter dissent.

SECTION 1. *Be it ordained by the delegates of the people of North-Carolina, in Convention assembled, and it is hereby ordained by the authority of the same,* That the widow of any testator whose last will and testament has been admitted to probate in this State since the first day of January, one thousand eight hundred and sixty-two, and before the first day of May, one thousand eight hundred and sixty-five, notwithstanding such widow may have qualified to such last will and testament as executrix, be and she is hereby allowed to enter her dissent to the same, according to the same forms as are now provided by law for dissent of widows.

Rights of dower.

SEC. 2. *Be it further ordained,* That in all cases where a widow shall dissent from the last will and testament of her husband, as provided for in the foregoing section, she shall be entitled to the same rights of dower as if her husband had died intestate: *Provided, however,* That no widow shall be entitled to the benefit of this ordinance unless such dissent shall be entered within six months from and after the passage of this ordinance, nor in any case where the real estate of the deceased husband has been sold subsequent to his death or has been divided between his devisees or heirs at law.

SEC. 3. *Be it further ordained,* That this ordinance shall be in force from and after its adoption. [Ratified in Convention, this 16th day of June, A. D., one thousand eight hundred and sixty-six.]







